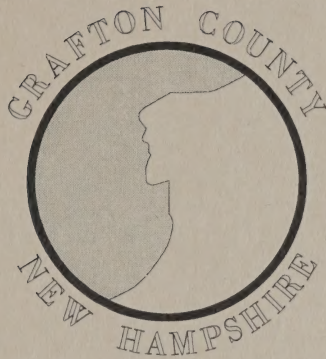


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# Grafton County Report

FISCAL YEAR 1997

July 1, 1996 - June 30, 1997

**GRAFTON COUNTY TELEPHONE DIRECTORY**  
**COUNTY SEAT**  
**ROUTE 10**  
**NO. HAVERHILL, NH 03774**

Commissioner's Office . . . . .	787-6941
Nursing Home . . . . .	787-6971
Dept. of Corrections . . . . .	787-6767
Extension Office . . . . .	787-6944
Sheriff's Department . . . . .	787-6911
	800-564-6911
Attorney's Office . . . . .	787-6968
Register of Deeds . . . . .	787-6921
Register of Probate (State) . . . . .	787-6931
Clerk of Superior Court (State) . . . . .	787-6961

# ANNUAL REPORT OF THE GRAFTON COUNTY COMMISSIONERS

Together with the Reports of the Treasurer, Auditors,  
Administrator, Superintendent, Attorney, Sheriff,  
Chaplains, Register of Deeds, Physicians, Farm,  
Human Services, and Cooperative Extension.

For the Year July 1, 1996 - June 30, 1997



## DEDICATION

Grafton County is pleased to dedicate the 1997 Annual Report to Barbara B. Hill of Lebanon, New Hampshire.

Barbara Hill's career of public service spans well over 40 years here in the State of New Hampshire.

Specifically in county government, Barbara was elected and sworn in as a Grafton County Commissioner starting in January of 1973, serving through 1979. During this first "hitch", Barbara served in the New Hampshire Association of Counties as Vice-President-Elect in 1975-76, and as President, 1977-1978.

It was during this time she graduated from Franklin Pierce Law Center and started her practice in the profession of law.

In 1995, Barbara again was sworn in to her fifth term as County Commissioner and was immediately elected Chair of the Board of Commissioners, and is now serving her sixth term.

In addition to her County and State Association of Counties' duties, Barbara Hill has also served on several National Association of Counties committees, including Vice-Chair of the Juvenile Justice Steering Committee.

Barbara Hill has been a staunch and faithful believer and advocate of county government and its ability to work closely with people of the towns and cities throughout America. She firmly demonstrates in each day of her busy life that county government can deliver services of all varieties in a most efficient manner, which is testimony to her being elected to the many terms during which she has served her District.

Grafton County is pleased to have the opportunity to dedicate this 1997 Annual Report to Commissioner Barbara B. Hill!



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## COMMISSIONERS' REPORT FISCAL YEAR 1997

The Grafton County Board of Commissioners is pleased to present the following reports and financial statements. We hope they will increase your understanding of Grafton County's finances and operations and assure citizens that their County tax dollars have been expended wisely.

During FY 1997, funds received exceeded the Budget by \$419,841.91 for a total of \$16,649,986.91 actual County revenues. This was primarily due to the receipt of Medicaid Proportionate Share Payment, given by the Federal Government to partially offset the cost of serving a disproportionate share of Medicaid recipients at the Grafton County Nursing Home. The actual Medicaid Proportionate Share Payment was \$372,125. Actual expenditures totaled \$15,778,961.80, which was \$451,183.20 less than had been budgeted.

The bottom line for FY 1997 shows that revenues exceeded expenditures by \$871,025.11, leaving the County in a sound financial position at the end of its fiscal year. The Commissioners feel extremely proud of this financial picture, which exemplifies good management by all County department heads, both elected and appointed.

Grafton County experienced some major occurrences during FY 1997, some of which were: the hiring of a fund manager for the Grafton County Regional Economic Development Council; union activity was defeated in both the Sheriff's Department and the Nursing Home; the Grafton County Nursing Home entered a float in the 4th of July Parade; construction of a new parking lot for Nursing Home employees; the Nursing Home received a deficiency free survey; Family Court began in July, 1996; there was some repairs and painting done to the farm buildings; Charlie Page retired in May, 1997 from the Grafton County Farm after 38 years of service; Grafton County had all underground fuel tanks replaced in June, 1997; the Commissioners held their regular meetings in each of the three districts, with meetings being held in Bristol, Littleton and Lebanon.

All other County departments were extremely busy during FY 1997. The County Treasurer continues to do an excellent job in investing County funds, and investment income exceeded the County Budget figure by \$49,330.02. The County Attorney performs well in his office and the number of backlogged cases has been reduced drastically. His relationship with law enforcement agencies has improved the overall operations of that office. Once again, the activity in the Sheriff's Department, through Dispatch, increases with activity yet remains as effective and efficient as always. Carol Elliott, Register of Deeds, and her staff also continue to be overwhelmed with work and do an excellent job to generate a great deal of revenue for Grafton County and the State of New Hampshire.

For FY 1997, the Commissioners concluded with preparation of the FY 1998 County Budget, which was adopted by the County Legislation Delegation in late June.

The Grafton County Board of Commissioners holds regular weekly meetings at the County Administration Building on Route 10 just north of the County Courthouse in North Haverhill, with periodic tours of the Nursing Home, Department of Corrections, County Farm and Courthouse. The Commissioners also attend monthly meetings of the Grafton County Executive Committee. All meetings are public, with interested citizens and members of the press are encouraged to attend. Call the Commissioners' Office at 787-6941 to confirm date, time and schedule.

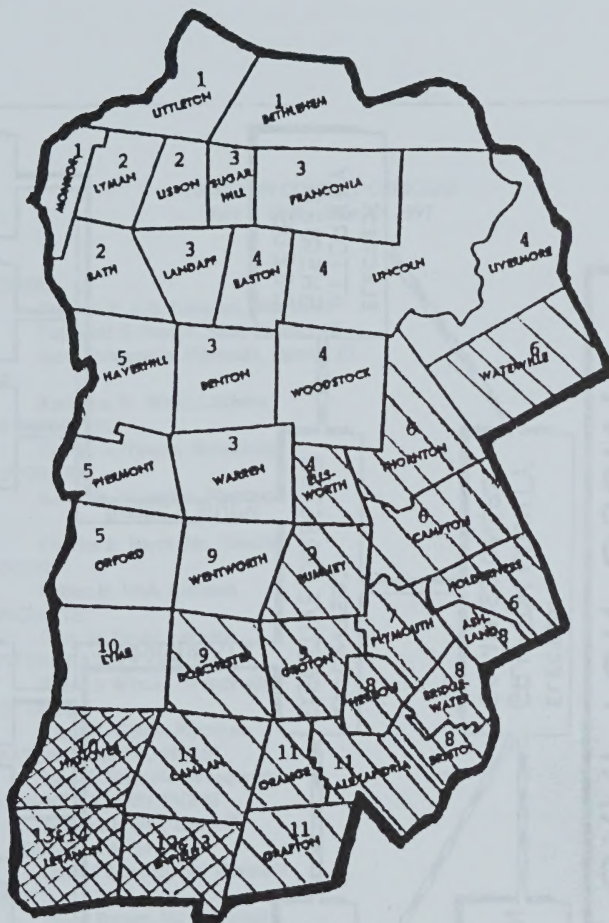
In closing, we wish to express our appreciation to staff members, elected officials, other agency personnel and the public for their efforts in serving the citizens of Grafton County.

Respectfully submitted,




GRAFTON COUNTY COMMISSIONERS:

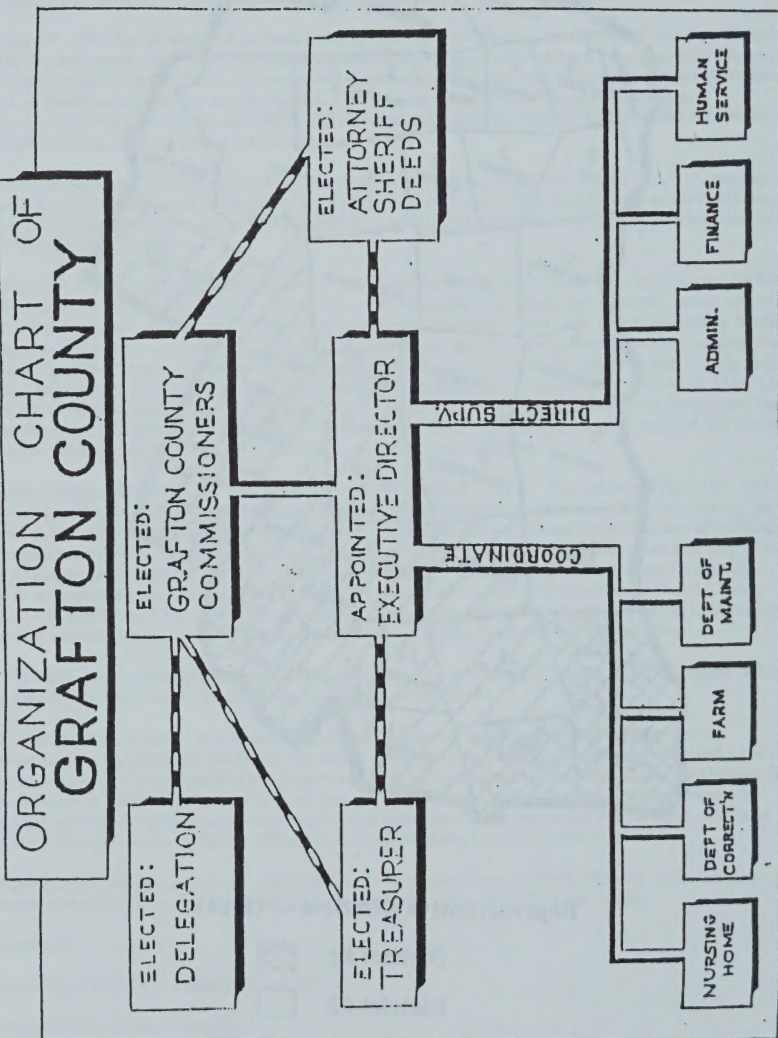
Barbara B. Hill, Chair (District 1)  
Steve Panagoulis, Vice-Chair (District 3)  
Raymond S. Burton, Clerk (District 2)

# **GRAFTON COUNTY COMMISSIONER DISTRICTS AS OF JANUARY 1, 1993**



**Representative Districts — (1-14)**

- District #1 
- District #2 
- District #3 



JULY 1980



## GRAFTON COUNTY OFFICERS

July 1, 1996 - June 30, 1997

### COMMISSIONERS

Barbara B. Hill, Lebanon, District #1  
Raymond S. Burton, Bath, District #2  
Steve Panagoulis, Plymouth, District #3

### TREASURER

Kathleen W. Ward, Littleton

### EXECUTIVE DIRECTOR

Ernest A. Towne, Woodsville

### COUNTY ATTORNEY

Kenneth Anderson, Plymouth

### SHERIFF

Charles E. Barry, No. Haverhill

### CLERK OF COURT

Robert B. Muh, Littleton

### JUDGE OF PROBATE

Gary W. Boyle, Littleton

### REGISTER OF PROBATE

Rebecca Wyman, Woodsville

### REGISTER OF DEEDS

Carol A. Elliott, Plymouth

### ADMINISTRATOR, NURSING HOME

John C. Will, No. Woodstock

### SUPERINTENDENT, CORRECTIONS

Sidney M. Bird, Landaff

### MANAGER, COUNTY FARM

Donald Kimball, No. Haverhill

### CHAPLAINS

Jewell Brown, No. Haverhill  
Rick Arnold, Center Haverhill

### PHYSICIANS

Harry Rowe, M.D., Wells River, VT  
David Fagan, M.D., Woodsville, NH

### AUDITORS

Mason & Rich Professional Association, Concord

GRAFTON COUNTY DELEGATION  
July 1, 1996 - December 31, 1996

District #1

\*Richard L. Hill, Littleton  
Steven J. Connolly, Bethlehem  
Stephanie Eaton, Littleton

District #2

\*Richard T. Trelfa, Lisbon

District #3

"Bill" Williams, Sugar Hill

District #4

Bonnie Ham, Woodstock

District #5

\*Paul I. LaMott, Haverhill  
Douglass Teschner, Haverhill

District #6

"Sid" Lovett, Holderness  
Paul Kenneth Chase, Thornton

District #7

\*Allen K. MacNeil, Plymouth  
John H. Tucker, Plymouth

District #8

\*Nils H. Larson, Jr., Bridgewater  
William R. Phinney, Bristol

District #9

Alson W. Brown, Wentworth

District #10

\*Marion Copenhaver, Etna  
\*Elizabeth Crory, Hanover  
Robert Guest, Hanover  
Sharon Nordgren, Hanover

District #11

David M. Scanlan, Canaan  
\*Phillip Cobbin, Canaan

District #12

Paul Mirski, Enfield

District #13

\*Clifton Below, Lebanon

District #14

Pamela B. Bean, Lebanon  
Channing T. Brown, Lebanon  
Carl S. Adams, W. Lebanon  
Lawrence Guaraldi, Lebanon

\*Executive Committee

GRAFTON COUNTY DELEGATION

January 1, 1997 - June 30, 1997

District #1

\*Richard L. Hill, Littleton  
Steven J. Connolly, Bethlehem  
\*Stephanie Eaton, Littleton

District #2

Richard T. Trelfa, Lisbon

District #3

"Bill" Williams, Sugar Hill

District #4

Bonnie Ham, Woodstock

District #5

\*Paul I. LaMott, Haverhill  
Douglass Teschner, Haverhill

District #6

"Sid" Lovett, Holderness  
Paul Kenneth Chase, Thornton

District #7

\*Allen K. MacNeil, Plymouth  
Harry Hinman, Plymouth

District #8

William R. Phinney, Bristol  
John Root, Bristol

District #9

\*John R. M. Alger, Rumney

District #10

\*Marion Copenhaver, Etna  
Robert Guest, Hanover  
Sharon Nordgren, Hanover  
Elsa M. Luker, Hanover

District #11

\*Phillip Cobbin, Canaan  
"Phil" Weber, Grafton

District #12

Paul Mirski, Enfield

District #13

Clifton Below, Lebanon

District #14

\*Susan Almy, Lebanon  
\*Ralph Akins, Lebanon  
"Larry" Guaraldi, Lebanon  
Channing T. Brown, Lebanon

\*Executive Committee



# GRAFTON COUNTY BUDGET

07/01/96-06/30/97

## EXPENDITURES:

Administration & Treasurer	211244.00
County Attorney	274888.00
Domestic Violence	20000.00
Victim/Witness Advocate	46722.00
Medical Referee	20000.00
Delegation Expenses	8500.00
Register of Deeds	356891.00
Sheriff's Department	622228.00
Dispatch	310142.00
Courthouse Maintenance (Allocated to Depts)	0.00
Court System Maintenance Allocation	118641.00
Human Services	5009743.00
Mediation	68501.00
Extension	199552.00
Social Svc	399470.00
Interest	53944.00
Payment on Bonds & Notes	75000.00
Capital Outlay	199145.00
Wage/Benefit Adjustment	64574.00
Juvenile Detention	100.00
Federal Forest	234.00
Contingency	17000.00
Unemployment	5000.00
Nursing Home	6289346.00
Jail	1525235.00
Farm	292840.00
Conservation Dist	30458.00
North Country	1500.00
Rental Space Maint Allocation	<u>9247.00</u>
TOTAL EXPENSES	16230145.00
LESS REVENUE	7046806.00
LESS SURPLUS TO REDUCE TAXES	1000000.00
AMOUNT TO BE RAISED BY TAXES	<b>8183339.00</b>

GRAFTON COUNTY BUDGET  
07/01/96 - 06/30/97

REVENUE:	
County Nursing Home	5236864.00
County Jail	44119.00
County Farm	300022.00
Building Rental	218373.00
Register of Deeds	555000.00
5% Alternative Program	154472.00
Sheriff's Dept Fees	110000.00
Sheriff's Dispatch & Misc	243700.00
Extension Svc	5000.00
Misc Revenue	2522.00
Interest Earned	100500.00
Federal in Lieu of Taxes	30234.00
Grafton County Conservation	2000.00
Victim/Witness Advocate	22000.00
Domestic Violence	0.00
Abandon Property	1000.00
Attorney's Fees	21000.00
Capital Reserve - Farm	0.00

**TOTAL REVENUE: 7046806.00**

# DELEGATION EXPENSES

07/01/96 - 06/30/97

Richard Hill	527.50
Stephanie Eaton	203.00
Steven Connolly	87.50
Richard Trelfa	173.22
Bill Williams	39.26
Bonnie Ham	43.60
Paul I. LaMott	336.74
Douglass Teschner	60.00
Sidney Lovett	58.48
Paul Kenneth Chase	51.35
Allen MacNeil	742.85
John Tucker	0.00
Nils H. Larson, Jr.	113.44
William Phinney	115.00
Alson Brown	0.00
Marion Copenhaver	614.16
Elizabeth Crory	0.00
Robert Guest	102.50
Sharon Nordgren	51.46
David Scanlan	0.00
Phillip Cobbin	392.50
Paul Mirski	59.10
Clifton Below	106.25
Carl Adams	0.00
Pamela Bean	0.00
Channing T. Brown	0.00
Lawrence Guardali	51.66
John Root	57.76
Susan Almy	425.9
Ralph Akins	550.96
Phil Weber	125
Elsa Luker	102.5
John R.M. Alger	503.14
Harry Hinman	106.25
Supplies	11.94
	-----
	5813.02



**TREASURER'S REPORT  
FISCAL YEAR 1997**

As this is my seventh annual report, I would like to review our policy as to the Grafton County banks, that is, to return tax monies to the local economy throughout the County.

This was accomplished through County-based banks, of which we had seven: Ledyard in Hanover, Mascoma and Landmark in Lebanon, Peoples in Littleton, Woodsville in Woodsville, Community and Pemigewasset in Plymouth. In addition, we had the following State or national bank branches: Bank of NH in Bristol, Fleet in Woodsville, Littleton and Hanover, First NH in Lebanon, and New London Trust in Hanover.

We have consistently enjoyed competitive rates both for short-term investment and for our TAN's (Taxes in Anticipation loan). This year, we broke our record of last year in earning just under \$150,000 in interest, not including the interest on our "special accounts", i.e., Nursing Home, Dispatch Center, and Farm Equipment.

In our TAN's, we had a line of credit enabling us to borrow only what we needed on a given date with early payback of \$6,500 with interest, the lowest we have paid in years.

This year, the banking resources have changed dramatically - Berlin City (Coos County) has purchased Pemigewasset; Lake Sunapee (Sullivan County) has purchased Landmark; Fleet has purchased Shawmut; First National has purchased the Bank of NH (keeping the name); Citizens has purchased First NH; and First Colebrook (Coos County). Of the remaining banks, Woodsville and Community are still Grafton County exclusively, while Ledyard and Mascoma have branches in Vermont.

In this new fiscal year, we have accounts in the following banks: Woodsville (Nursing Home), Peoples (Farm and Dispatch), New London Trust (Unemployment), Fleet (checking account and agencies' notes), and First Colebrook (cash flow up to 90 days).

With the merging and selling of banks throughout the State continuing, it is impossible to estimate the rates available to us as a small player in this big picture!

Respectfully submitted,

Kathleen W. Ward, Treasurer  
Grafton County

## July 1, 1996 - June 1, 1997

TOTAL

**REPORT OF THE GRAFTON COUNTY  
YOUTH AND FAMILY MEDIATION PROGRAM  
FISCAL YEAR 1997**

The Program is staffed by three part-time coordinators with offices in Littleton, Plymouth and Lebanon. The Mediation Program focuses on families with adolescents ages 10 to 18.

We receive our clients from a variety of referral sources within our communities including: school, police, social agencies, therapists, self and courts.

Once contact has been made with a family, they are invited into the office for an intake meeting. If the family would like to participate in mediation and it is deemed appropriate, usually four to eight sessions occur. A family is telephoned several times after mediation sessions have ended as a follow-up to check on their progress.

Program activity varies, with the busiest time occurring during the school year. Our Program offers families an opportunity to make changes using an empowering process.

Mediation is an excellent form of early intervention, thereby reducing the likelihood of more serious and costly difficulty at a later time.

Our service is free to Grafton County residents.

The support of the Commissioners and staff is appreciated, as well as our volunteer mediators.

Respectfully submitted,

William Lawlor  
Program Director



## **GRAFTON COUNTY ATTORNEY'S ANNUAL REPORT FISCAL YEAR 1997**

The past year has been marked by team building, training, and accomplishment. Some of the more significant events and accomplishments during the fiscal year are:

Assistant County Attorney Katherine Moore joined our team from the Hillsborough County Attorney's Office in January replacing Wayne Coull, who took a position as an Assistant County Attorney in Belknap County (shortening his commute considerably).

Christine Harris was hired in April as part-time receptionist and promoted to full-time Legal Secretary in June. Chris has a great deal of experience as a Legal Secretary and has already established herself as a capable and valued employee.

Alison Farina joined us in July as Administrative Assistant to the County Attorney. Alison brings with her an extensive and varied background in the legal field, having worked at the Attorney General's Office, Boyle Law Office in Plymouth, and most recently as Administrative Assistant to the Plymouth Area Prosecutor. Alison was the clear first choice from a field of well-qualified applications.

Holly Wiggett is currently enrolled in a paralegal course.

First Assistant County Attorney George Waldron attended several training programs, including a program in Buffalo, New York dealing with drug recognition experts. Attorney Waldron's expenses were paid for by a grant from the National Highway Traffic Safety Agency, thanks to Assistant Attorney General John Stephen, who invited George to participate.

Last Spring, our office sponsored a Shaken Baby Syndrome conference arranged by Jennifer Hunt, Victim/Witness Coordinator, and Attorney Coull, in cooperation with Dartmouth-Hitchcock and the Office of the Chief Medical Examiner. The conference was well attended and provided law enforcement and health care professionals throughout the State with an opportunity to gain important information which hopefully will be assimilated and widely disseminated, thereby increasing public awareness of what has become recognized as a serious problem in our society today. We have had two cases in our County during my tenure, one which resulted in death, the other in serious injuries; both perpetrators are currently serving lengthy sentences at the New Hampshire State Prison.

Other conferences which one or more of us have attended include: Statewide Family Violence Conference; three-day Child Advocacy Course in Concord; three-day Motor Vehicle Homicide Conference in Manchester; four-day DWI/Motor Vehicle Homicide Conference in Chicago.

In September, 1996 I was elected President of the New Hampshire County Attorneys' Association, and I am proud to say that we have accomplished a great deal during my term, thanks to the dedication and hard work of my fellow County Attorneys. For example, the New Hampshire County Attorneys, with the generous assistance of Polaroid Corporation, and monies from a federal VAWA (Violence Against Women act) grant, succeeded in putting a large number of Polaroid SPECTRA™ Law Enforcement Kits in police cruisers, hospitals, Sheriffs' Departments, jails, as well as the State Police Crime Lab. We are currently renewing our efforts to reach our goal of putting a SPECTRA™ Kit in every cruiser in the State of New Hampshire. The County Attorneys' Association, in an effort to provide quality prosecutor training in New Hampshire, has put on two Trial Advocacy courses at New Hampshire Police Standards and Training Facility, with the faculty comprised of members of the County Attorneys' Offices supplemented by prosecutors from Washington, DC and across the country. We are currently in the process of planning our third such course and are also involved in a number of other initiatives designed to improve the Criminal Justice System and enhance the quality of life throughout the Granite State.

At the end of September, I will be traveling to Arlington, Virginia as New Hampshire's representative to the Second National Invitational Prosecutors' Symposium on Juvenile Legislation at the invitation of the American Prosecutors' Research Institute, the training arm of the National District Attorneys' Association. The Symposium will be attended by representatives from 45 states and Puerto Rico.

During the past year, we opened 303 cases with a total of 578 separate charges. Out of 578 charges, 298 of them resulted in findings of guilty, with only 16 acquittals (not guilty). The remaining charges were disposed of through negotiated pleas. We continue to enjoy a high conviction rate as well as a reputation for being tough, but fair.

This Office is proud of the law enforcement team in Grafton County, and it is noteworthy that we in the North Country have set the standard for the rest of New Hampshire to attempt to emulate when it comes to cooperation. Lieutenant Chuck Jellison, Commander of Troop F, New Hampshire State Police, continues to serve as a shining example of leadership, as do the Chiefs, Deputies, and Officers who daily serve and protect all of us.

Again, my staff and I truly appreciate the support provided by the Grafton County Commissioners, the Department of Corrections, the Grafton County Sheriff's Department, and the Grafton County Superior Court. Working with all of these fine people has made my tenure as the Grafton County Attorney a pleasure, one I hope to continue so long as the people of Grafton County see fit to have me serve as their County Attorney.

Thank you!

Ken Anderson  
Grafton County Attorney

## **REPORT OF THE GRAFTON COUNTY SHERIFF'S DEPARTMENT FISCAL YEAR 1997**

To the Honorable Executive Director, County Commissioners, County Delegation Members and Citizens of Grafton County:

I am pleased to again submit the Annual Report of the Grafton County Sheriff's Department for Fiscal Year 1997. This year, as reflected by the activity statistics and special projects and events, proved to be a busy one.

The traffic in the Communications Division rose to an all-time high, with more than four hundred thousand radio transmissions, and nearly seventy-five thousand incoming telephone calls being processed.

The Department continued to be a participant in the North Country Drug Task Force that is aggressively waging a war on illicit drug trafficking in New Hampshire's north country.

On July 1, 1996, Grafton County, along with Rockingham County, became the test site counties for Family Court, a new idea in dealing with family-related legal issues. The need for security in this Court has added a new responsibility for the Sheriff's Department.

During Fiscal Year 1997, the County was the recipient of a \$10,217 grant from the United States Department of Justice, and a \$1,230 grant from the New Hampshire Highway Safety Agency. The Department of Justice grant is for the acquisition of law enforcement communications and computer equipment. The Highway Safety grant is to allow the Department to conduct special highway safety enforcement patrols throughout Grafton County during the major Spring and Summer holidays.

In the Department's Civil Division, a personnel change occurred when the Civil Secretary resigned. She has been replaced by a person possessing a strong legal secretarial background.

Again, the Sheriff's Department reached a cooperative law enforcement agreement with the United States Forest Service, with the objective of reducing criminal acts and disorder on national forest property throughout the County.

It has become apparent during the last year that this Department does not have an adequate staff to meet all of its obligations, particularly in court security matters and within the uniformed division. This conclusion was verified when an independent staffing analysis by a consultant was completed in August. It is most important that immediate steps be taken to formulate a plan to increase the size of the staff to ensure that the Department meets its responsibilities to the citizens it serves.

This report is intended to highlight the activities of the Sheriff's Department and Communications Division, and it is hoped that it will give a clearer understanding of the overall responsibilities and duties of the Department.



I want to thank the supervisors and employees for their cooperation and support during this past year. Their individual and collective efforts resulted in a high level of service being provided to the citizens and visitors of Grafton County. It is my goal as High Sheriff, as it is for all of the members of the Department, to continue to be responsive to the needs of the people in a cost-effective way, one that reflects pride and honor on the organization and the County.

Respectfully submitted,

Charles E. Barry  
Sheriff  
Grafton County

**SHERIFF'S DEPARTMENT ACTIVITY STATISTICS  
JULY 1, 1996 THROUGH JUNE 30, 1997**

CIVIL

- Civil Writs Served: 3,236
- Civil Service Fees Deposited: \$130,450

EXTRADITIONS

- Defendants Returned to Grafton County From Other States: 28

COMMUNICATIONS CENTER

- Total Incoming Telephone Calls: 73,392
- Total Radio Transmissions: 431,941

PRISON & PATIENT TRANSPORTS

- Adults & Juveniles Transported to Courts & Facilities: 1,785

CRIMINAL INVESTIGATIONS CONDUCTED

- Wanted Persons (Capiases and Warrants) 147
- Other Criminal Investigations 125
- Criminal Charges Filed with Courts 111

PERSONS HELD IN TEMPORARY DETENTION AT THE SHERIFF'S DEPARTMENT

- Defendants Awaiting Court Action: 646

PERSONS ENTERING THE COURTHOUSE

- Persons Entering for Business in All County and State Offices: 45,259

**REGISTER OF DEEDS REPORT  
FISCAL YEAR 1997**

To the Grafton County Commissioners, Delegation Members and Citizens:

In Fiscal Year 1997, a total of 20,345 real estate documents were recorded at the Grafton County Registry of Deeds. The total income generated for the County through recording fees, the County's share of the real estate transfer tax and copying fees, was \$527,348.96. Transfer taxes collected for and remitted to the State of New Hampshire amounted to \$2,221,964.16 for this period.

In addition to the regular income, \$34,543.50 was realized in document-recording surcharges. These fees are reserved for the sole use of the Registry for the purchase or lease of needed equipment without taxing the County's property owners.

We have reached a milestone in our technological advances in that we can now offer for sale to the users of our research vault, a copy of our deeds indexes from 1975 through 1996 in CD-ROM form. We are also offering an on-line service for the up-to-the-minute index of our 1997 documents as they are being recorded. This is truly an exciting method of deeds research, enabling the user to access our office from theirs.

It has been another busy year at the Registry as we strive to give the best service possible to the public. It is with deepest gratitude to the Registry employees that I close another year.

Respectfully submitted,

Carol A. Elliott  
Grafton County Register of Deeds

## **REPORT OF THE GRAFTON COUNTY NURSING HOME FISCAL YEAR 1997**

Once again, we have had another busy, challenging and eventful year at the Grafton County Nursing Home. The following highlights some of our accomplishments in the past year.

### **ADMINISTRATION**

Following a rigorous week-long inspection by the State survey team, our facility was found to be in full compliance with all state and federal regulations. Deficiency-free surveys are virtually unheard of, and the credit for our success goes to all of the many wonderful employees in every department for the dedication and loving care they give day in and day out.

We continue our work on long-term goals and hold quarterly meetings to monitor our progress.

The entire facility participated in several special events in the past year, including Family Day, County Government Week, and the July 4th Parade.

Refurbishing and redecorating continues throughout the facility. Vicky Hannett, an employee in the Housekeeping Department, donated materials as well as many hours of her time to stencil the entire Special Needs Unit.

We are now required to electronically submit resident medical data to the State on a quarterly basis with the expectation that this data will be used in the survey process as well as in establishing our reimbursement rate.

We continue to stay abreast of trends in health care in general and in geriatric care in particular, and have been actively involved in planning at the State level for long-term care for the future. Also of significance to the Nursing Home is a pending lawsuit by the NH Healthcare Association against the Dept. Of Health & Human Services over proposed restructuring at DHHS and changes in the reimbursement method. The counties have petitioned the court to become involved in this suit to protect the interest of all county nursing homes.

Many of our employees are taking advantage of the County's tuition reimbursement program, with several CNAs working toward their LPN, and LPNs working toward their RN. We continue to contract with NH Technical College in Berlin to serve as a clinical site for their CNA and ADN programs, and for the first time this year we also contracted with the University of New England, Westbrook, Maine campus to allow one of their nursing students to gain hands-on clinical experience during the Summer months.

### **PURCHASING**

We have purchased new alarms for chairs and beds, updated beds, mattresses and bedside stands; many of the older drapes and curtains have been replaced. We have acquired two new mechanical lifts which make lifting residents much easier and safer for both residents and staff. The library in the 1930 Building has been furnished with a beautiful rocker/glider, loveseat, and two oak end tables. We continue to do regular price comparisons to obtain the best prices possible.

### **STAFF DEVELOPMENT**

We have established a realistic goal for ongoing education for every employee. A Training & Education Committee has been formed as a result of goals set by department heads and the group has been focusing on the orientation process as well as developing an outline for a gerontology course.

Our educational library continues to expand, and all 10 of the Alzheimer's training sessions have been completed. During this year, employees attended 35 outside sessions, and in-services on 42 different topics.



Our staff developer is also responsible for matters relating to infection control, employee health, safety and quality assurance, and the State survey team gave us high marks in these areas as well.

### **DIETARY**

We continue to streamline our Dietary operations through more efficient staffing, and have reduced full-time employees through attrition. Our Dietary staff plays an integral part in many of the special functions at the Grafton County Nursing Home, and also furnishes meals and refreshments upon request to the Commissioners' Office, Sheriff's Department, and Corrections Department. We receive many compliments about the quality and appearance of our meals, as well as all of the special extras that are prepared for special activities. During the Summer months, we enjoy a multitude of fresh produce from the County Farm, and also receive good quality beef and pork year around. A new convection oven was also purchased during the past year.

### **NURSING**

As in recent prior years, we receive new residents with much higher acuity levels, which results in shorter stays. The need for hospice care has become evident and we have contracted with a hospice program to help residents, family members and staff through the dying process more peacefully.

In the past year we have admitted 7 skilled-care residents as part of our dual Medicaid/Medicare certification. The need for paperwork and documentation in all aspects of nursing care seems ever increasing.

Our nurse managers now have separate offices, and computer work stations have been purchased for each nurse's station. These have been positive additions that have helped increase efficiency on each nursing unit.

We continue to address recruitment and retention of licensed staff, and have been able to make significant progress in this area due in large part to a market adjustment to our wage scale.

Providing nursing services to the Jail/House of Corrections presents an ongoing challenge, as the inmate population presents more complex issues. The need for specialized training in corrections nursing is evident, and the hiring of a corrections nurse has benefited both the Jail/House of Corrections and the Nursing Home.

### **ACTIVITIES**

It has been another busy year for our Activities Department. Several residents and employees participated in the July 4th Parade, and Family Day saw over 200 guests visit their loved ones. There were several Summer picnics, and several residents went on a trip to the Hobo Railroad in Lincoln. We celebrated many significant birthdays - 3 over 100 years old, 6 over 95 years old, and 5 over 90 years old. We participated in the Alzheimer's Walk in September and had many children from surrounding communities come in for Trick or Treat Street in October. Other special activities included pizza parties, lobster buffet, fashion shows, special dances, Fall social, sweetheart's dance, and Hawaiian luau.

### **VOLUNTEER PROGRAM**

With the addition of a full-time Coordinator of Volunteers, 30 new volunteers came to GCNH in the past year. Our facility became a station for the Western Grafton County Juvenile Diversion Program, AARP, the Job Awareness Program and Job Training Program at Woodsville High school, Merry Meadows, the Pike School, Methodist Youth Group, and several 4-H and Girl Scout groups. We have had a variety of entertainment provided by volunteers, and some of our residents have joined RSVP. A new Country Store has been opened for the convenience of the residents. The Store is supplied solely by donations and has been very successful. Many of our volunteers actively assist our Activities staff on a variety of events throughout the year.

### **LAUNDRY**

Our Laundry Department continues to be a model department and takes great pride in meeting the needs of the residents. During the past year, a new, energy-efficient 125-lb. washer was installed, and the brand of chemicals was switched, both of which resulted in significant savings to the County. New linen delivery carts and triple linen hampers were also purchased. Residents' personal clothing is now being hung, rather than folded. The seamstress was relocated in closer proximity to the Laundry Room. The Laundry staff expresses much appreciation to all of the other departments at the GCNH for their cooperation in implementing all of this year's changes for the benefit of the residents. The Laundry Department processed 716,895 pounds of laundry this fiscal year.

### **HOUSEKEEPING**

In the past year, Housekeeping staff visited Hillsborough County Home, Glencliff Home, and participated in a "shadowing program" during the County Conference at the Balsams Grand Hotel. Many areas of the GCNH have been outfitted with new curtains and drapes, and several areas have been painted and stenciled. We continue to replace and upgrade equipment on a regular basis, and have eliminated two different, less-effective floor finishes and the use of a caustic cleaning product. We continue to receive many compliments about the cleanliness and appearance of our Home.

### **SOCIAL SERVICES**

For about 4 months this year we had the good fortune to have a student intern from Lyndon State College complete her practicum at our facility. She worked under the preceptorship of our Social Services staff and completed a comprehensive resident satisfaction survey. Everyone involved greatly benefited from this collaboration.

We find that most of our referrals still come from family members, and we usually have a waiting list. Residents coming in are sicker and often terminally ill with length of stay as short as 24-72 hours. Even with this type of fluctuation, we have maintained an average census of approximately 123.

In closing, I would like to thank all employees of the Grafton County Nursing Home, our physicians and ARNPs, all of our consultants, volunteers, and medical staff for their outstanding efforts on behalf of our residents. I would also like to thank our Commissioners, the Delegation, Maintenance Department, Farm, Corrections Department, and Sheriff's Department for their support and cooperation throughout the past year.

Respectfully submitted,

John C. Will, NHA  
Administrator

**PHYSICIAN'S REPORT  
GRAFTON COUNTY NURSING HOME  
FISCAL YEAR 1997**

Another year has passed and paperwork and regulations increase, but that's not news. The care given to our patients is very good, in addition to all the paperwork. Our recent inspection with "no deficiencies" was welcome news.

There is continuing change in our nursing personnel. The job of "charge nurse" is very important, requiring that person to be on top of every problem, and - don't forget - the paperwork.

I believe that our patients are well cared for, and that is our objective.

Respectfully submitted,

Harry M. Rowe, M. D.

The Grafton County Nursing Home continues to provide quality care to its residents. Nursing education is provided on a continuous basis. The Alzheimer's Unit allows for specialized care to its residents. Skilled nursing care is available to patients with more extensive medical needs.

Respectfully submitted,

David S. Fagan, M. D.

## **REPORT OF THE GRAFTON COUNTY HOME ASSOCIATION FISCAL YEAR 1997**

The Grafton County Home Association is a non-profit, free membership organization founded for the purpose of funding extra social and recreational programs to enhance the lives of the residents of the Grafton County Nursing Home.

The funds with which we operate come from fund-raising projects. Past fund-raising projects included a bake sale, 50/50 raffle, silent auction, ice cream and popcorn sales; as well as memorial donations, donations from service organizations, and other interested individuals. All proceeds go to the recreational and social needs of the residents.

During the 1996/1997 fiscal year, monies were spent in the following manner:

- o Money for bingo, Pokeno, and poker on all floors, weekly.
- o Entertainment for New Year's Eve party, a Sweetheart Social, and various other events such as monthly music for Floors I & II, a pizza party, a lobster dinner, and a trip to the Hobo Railroad (for 15 residents, staff, and volunteers).
- o The following items were also purchased to enhance the residents' activity program: 3 tape players, 3 VCR's, 3 Christmas trees, a 34" RCA TV for Floor II, a 27" TV stand for Residents' Floor II, 1 radio, 1 stereo, 20 dining room chairs for Floor I residents, "Family Day" activities, and food, litter, and medical care for 2 cats who live on Floor II and Residents' Floor II.

The Association meets once a month and welcomes new membership.

Respectfully submitted,

Laurie Flynn, President

## **CHAPLAIN'S ANNUAL REPORT FISCAL YEAR 1997**

Each Sunday afternoon, a chapel service is held in the dining room on the residents' side, second floor. These services are lead by various churches from this area. Each Monday, five services are held for the residents in each section of the Nursing Home in their dining rooms, lead by the Chaplain, plus a volunteer who assists at the services.

The Chaplain also visits the residents who are unable to go to the services, praying for those who want a prayer, reading Scripture or devotionals to those who are sight impaired but enjoy the readings.

Scripture calendars were again given out to residents to hang in their rooms.

It has been a blessing and privilege to serve as Chaplain to the Grafton County Nursing Home and the residents.

Ministry at the Jail has continued with a lay-leader. Also, some area churches hold Saturday evening services there.

Respectfully submitted,

Jewell Lamphere, Chaplain  
Lay Minister's License  
Center Haverhill Advent Christian Church



**REPORT OF THE EMPLOYEE COUNCIL  
FISCAL YEAR 1997**

The Grafton County Employee Council started off the year having to contend with two different departments within the County trying to unionize their ranks. While these attempts were unsuccessful, it has come to the attention of members on Council that changes should be made to the By-Laws that govern the Council. These changes were voted on and the Council will now be governed by a seven-member Council elected by the classified employees. The seven members will consist of five members from the Nursing Home (three from the day shift, one from the evening shift, and one from the night shift), one from the Courthouse/Commissioners' Office, and one from the Department of Corrections. This is an attempt to give different departments and shifts a voice in future meetings with the Board of Commissioners and their support staff.

The Employee Council would like to thank the Commissioners for a productive year of negotiating for wage and benefit changes. The Council hopes to continue with its new Board of Directors to have open and honest dialogue with the Grafton County Board of Commissioners and its representatives.

Respectfully submitted,

Richard Thompson, Chairperson

**REPORT OF THE GRAFTON COUNTY FARM  
FISCAL YEAR 1997**

Fiscal Year 1997 was another successful year for the Grafton County Farm. With milk prices as low as they have ever been, the Farm produced more milk to overcome the prices, with the year end showing a profit of about \$15,000.

We had a retirement of the Herdsman, Charlie Page, after 38 years of milking cows. I want to thank Charlie for his years with the County and to wish him good luck in his retirement.

The Woodsville Elementary School K-3 grades had their tour of the Farm to pick their own pumpkins to take home with them. We saw alot of smiling faces that day.

In submitting this report, I would like to thank my staff for their support and dedication. I also would like to thank the Board of Commissioners for their support, as well.

Respectfully submitted,

Donald Kimball, Farm Manager

## **REPORT OF THE GRAFTON COUNTY DEPARTMENT OF CORRECTIONS FISCAL YEAR 1997**

To the Honorable Commissioners, Delegation Members and citizens of Grafton County, I hereby submit the annual report of the Grafton County Department of Corrections for Fiscal Year 1997:

This year saw a drop in admissions and inmate days (number of days each inmate is incarcerated - all added together). This drop, however, cannot be seen as the start of a trend, but in fact belies an increase of bookings from January, 1997 to June 30, 1997 of 24% over last year for the same period. The latter half of this year was very active.

Recidivism went up slightly from 45% to 46%, which may reflect a stabilizing statistic from a downward trend.

This year's lowest average length of stay for pretrial inmates (17.74) since at least 1992 shows a change that started in 1995-96 and includes being 18% lower than last year (28% lower than 1992-93). Whether this is a reliable trend or not remains to be seen. It is good criminal justice practice to have pretrial time low because it reflects swift justice for inmates who cannot be productive by working outside the facility. Once sentenced, inmates can work at the Nursing Home and barn.

Average length of stay for sentenced inmates shows a stable 41 days.

As the population rises and falls, the facility reflects the greater number of inmates by increased incident reports, disciplinary reports, and food costs. Staffing duties expand as more inmates require more services. Particularly notable is the amount of documentation that has become a standard for staff response to incidents. In 1993-94 there were 116 incident reports generated; last year we had 759 written. Documentation of what occurs in a jail is important to continually explain and represent what is done to properly take care of incarcerated individuals. Prisoners seem to be a particularly litigious group on the whole and as a result, reports, statements, tour sheets, inspections and investigations are part of what is necessary to prevent false claims of indifference and/or rights violations. These reports are the tangible products that result from staff performing duties in a mostly human services environment.

The Drug Freedom Program in its second year has increased 80% from 813 inmate days to 1,463 for a total generated revenue of \$5,852.00. Year-end facility cost per inmate per day calculates at \$70.70/day, which means the Program saved us \$103,434.00. Director Tom Elliott, Jr. continued to expand his Program and next year should see another dramatic increase.

Rehabilitative programs continue with a slight drop in attendance from last year, but still maintaining 28% over the previous highest year. AA inside and outside groups, Substance Abuse Education and Feelings groups, as well as church, GED, and Thresholds and Decisions are offered. Volunteers do much of the work with inmates, and many inmates would not see outsiders if it were not for the many volunteers who selflessly give of their time; they are greatly appreciated by us all. New recreational equipment bought through the Commissary profit has been a big draw, as recreation increased to having higher attendance than all other programs combined.

The Department was the recipient of \$1,222.00 from the State Criminal Alien Assistance Program, which was our first such award received. This is federal support for communities holding aliens in local jails.

I am very grateful to the Sheriff's Department, County Attorney's Office, Nursing Home, Commissioners' Office, and Maintenance Department for the cooperation I have had in dealing with the daily problems of running the Jail. We work cooperatively throughout the year with a spirit of helpfulness which I hope I back-reflect to all of them.

I also have continued to receive excellent support from the Commissioners, who understand the difficulties entailed in managing a jail successfully. They have always listened to my ideas and provided guidance and support when needed.

Lastly, I would like to give heartfelt thanks to the employees of this Department. They have shown a resilience this year which is evidence of professionalism, maturity and perseverance. They seem to rejuvenate every day to meet the demands placed on them by population fluctuations and facility limitations in addition to maintaining a sense of humor and togetherness.

Respectfully submitted,

Sidney M. Bird  
Superintendent

Arthur Bedard  
Assistant Superintendent

**ANNUAL REPORT OF THE NORTH COUNTRY THRESHOLDS & DECISIONS  
FISCAL YEAR 1997**

NCTD graduated one cycle at the Grafton County Department of Corrections in the Fall of 1996 and one in the Spring of 1997. A Fall cycle is scheduled for October, 1997. Since January of 1991, 106 volunteer inmates (7 women and 99 men) and 9 volunteer postgraduate inmates (1 woman and 8 men) have successfully completed an NCTD cycle and received certificates. There are 23 active, trained teachers, one of which is an ex-offender who graduated from the pilot class of NCTD. Because teachers come and go so fast, we need to train more. The next training of NCTD volunteer teachers will be at University Grange, Main St., Norwich, VT on September 27 and 28, 1997. National Director of Decisions, Inc., Penny Rogers, will lead this training. There will be another training in the Spring of 1998, at GCDC.

In 7 years, the recidivism among NCTD graduates is only 20.8% compared to an expected 46% without this program. There have been 14 graduation ceremonies, each following a pot luck supper cooked by teachers and friends. Dignitaries at the graduation ceremonies have included the Grafton County Commissioners, the presiding Superintendent and Assistant Superintendent of the GCDC, and representatives of RSVP (Retired Senior and Volunteer Program). Penny Rogers, National Director of Decisions, Inc., Connecticut, has been an honored guest at an NCTD graduation. Brenda Paronto of the GCDC has NEVER missed a graduation; her support of NCTD is outstanding; she helps set up, direct, and run the program. She puts time into preparing for every graduation and even bakes something for the suppers. Her efforts are priceless.

Hopefully, NCTD will continue at GCDC for many years. The undying support of the County Commissioners, Superintendent Bird, Assistant Superintendent Bedard, Brenda Paronto, the Corrections Officers, RSVP as our sponsor and partner, and the trust and involvement of volunteer inmates, enables and encourages NCTD teachers to accept the challenge and carry on the program.

Respectfully submitted,

Elizabeth G. Abbott, Director  
NCTD, Inc.



**ALCOHOL COUNSELOR'S REPORT  
FISCAL YEAR 1997**

August 18 marked the 18th anniversary of the Insiders' Group of AA at the Grafton County House of Corrections. The event was marked by guest speakers and refreshments. This group is sponsored by the local Woodsville Area AA group. Over 50 people were in attendance including inmates. Assistant Superintendent Arthur Bedard made the opening remarks.

In addition to the regular Monday night meeting, an AA step meeting is held every Wednesday evening. Considering the intensity of these meetings, inmate attendance has been good.

A special Medium/Maximum AA meeting is held every other Wednesday afternoon. This affords the opportunity for inmates who cannot attend the regular AA meetings' exposure to the AA program. With a change in format this year, participation and attendance has improved. On the alternating Wednesday, an alcohol or drug video is presented. Attendance at this training session continues to be excellent.

As an incentive, the facility allows certain responsive inmates from the Minimum Section to attend the local Woodsville AA meeting. Only inmates who regularly attend the AA meeting within the facility are considered.

Educational books and pamphlets dealing with all aspects of recovery continue to be distributed to the inmate population. These are also available in the library for loan.

Individual counseling is always available to the inmates upon request. This counseling is conducted on Tuesdays and Thursdays.

Respectfully submitted,

Bruce L. Newton  
Alcohol Counselor

**SUBSTANCE ABUSE REPORT  
GRAFTON COUNTY HOUSE OF CORRECTIONS  
FISCAL YEAR 1997**

Over the past year we experienced staff changeover. Ned Jordon ran the program in June, July and August. Bill O'Malley ran the program in October, November and December, while Nancy Bushey oversaw the program in September and January. In February, Doug Prescott was hired and has been the clinician responsible for the program since that time. We are pleased that we have been able to stabilize this position and that the service is being administered in a consistent, stable manner.

There was a total of 48 weeks that groups were held at the Jail with 172 inmates participating in groups. The program consists of two groups running for two hours each. The Educational Group covers psychological, physiological, and sociological effects of substance abuse. The Feelings Group deals with the individual issues surrounding substance abuse. An intake is done on all new inmates, and an abbreviated assessment is completed if it has been determined that there is a substance abuse problem. One-to-one counseling is also provided for those requesting this service. Inmates involved with the substance abuse services are usually involved throughout the length of their incarceration. Some case management is provided and inmates are given outside referral resources that they can utilize upon release. We recommend involvement to all inmates in the self-help groups of AA and NA.

Specifically from a therapeutic level, the Substance Abuse Education Group is more structured in that the clinician shows films, provides handouts, relevant written material, and presents an informal lecture-type approach on a pertinent subject. Time is allowed for discussion and questions. The Feelings Group, more traditionally a therapy group, is run by the 8 - 10 members of the group. It is expected that all group members will express inner feelings and emotions. The clinician's role as facilitator is to help the group remain focused and to provide feedback. The senior members are empowered to determine new admissions to the group as openings arise. Admissions to the group are based on participation, motivation, and commitment in the Substance Abuse Group. The Feelings Group is a strong peer support group.

Respectfully submitted,

Douglas Prescott, CAC

## Report of UNH Cooperative Extension Grafton County Office

*University of New Hampshire Cooperative Extension provides New Hampshire citizens with research-based educational and information, enhancing their ability to make informed decisions that strengthen youth and families, sustain natural resources, and improve the economy.*

This unique cooperative partnership among the Federal, United States Department of Agriculture, State, University of New Hampshire, and County Governments provides the funding and support for this major educational outreach component of UNH, with an Extension Office in each New Hampshire county and campus-based specialists.

Education programs are designed to respond to local needs through direction and support of an elected volunteer Grafton County Extension Advisory Council. (See list below)

Education programs currently focus on:

- ▶ Dairy & Pasture Management
- ▶ Improved Agricultural Profitability & Nutrient Management/Research
- ▶ Improved Forest & Wildlife Habitat Management & Stewardship
- ▶ Improved Nutrition, Food Safety, Parenting and Family Financial Management
- ▶ Promoting Positive Youth Development
- ▶ Protecting Water Quality & Supply
- ▶ Improving Community Decision Making

Educational programs and assistance are objective, informal and practical in nature. All residents and communities have access to extension staff and information through workshops, seminars, demonstrations, media and printed materials, phone and direct contact and usually at minimal or no direct cost. It is estimated that our outreach efforts reach at least one out of three Grafton County residents with our own bi-monthly newsletter, radio spots, and newspapers plus attendance at local programs. In addition, collaborative efforts with other federal agencies as well as local agencies increase our outreach and visibility.

A professional staff of four Extension Educators, one Specialist and two Program Associates work out of the Extension Office located in the Grafton County Courthouse in North Haverhill. An additional staff member works out of the newly established satellite office at the Whole Village Family Resource Center in Plymouth to support the Expanded Food and Nutrition Education Program (EFNEP) that targets limited resource families. Staff members receive continuous training, that combined with their extensive experience, resource network/contacts and commitment help people address social, environmental and economic concerns. In addition, volunteers extend our efforts with Master Gardeners, 4H Club/Project/Organizational leaders, Stewardship Coverts and Family Focus Volunteers.

Although some of Extension's work is ongoing such as the 4H Club Program, research into nitrate management for farmers, pasture management, forestry stewardship and parenting education, the staff continues to find new educational opportunities. This past year **CREEPY** (Community REsource Education Program for Youth) provided an after-school educational program for students in fourth to sixth grade at the Warren Village School. Using staff expertise as well as tapping into community resources, students studied forestry and wildlife management, local water quality, science, self-care and Agriculture in the Classroom. The staff plans to expand their efforts in this interdisciplinary endeavor. All our efforts are constantly evaluated as to their effectiveness in accomplishing our program goals.

Extension Staff: Heidi Barker, 4H Youth Development; Tom Buob, Agricultural Resources; Jean Conklin, Dairy Specialist; Ginny DiFrancesco, Water Quality; Deborah Maes, Family Development; Northam Parr, Forestry Resources; Robin Peters, EFNEP; and Jeff Smith, Forest Stewardship.

These staff are supported by Hazel Ames, Donna Mitton and Sharon Youngman.

Extension Advisory Council: Chair, Dr. Samuel Doyle of Hanover, Putnam Blodgett of Lyme; Bud Brown of Wentworth; Ray Lobdell of Landaff; Doreen Morris of Haverhill; Jeff Porter of Ashland; Marty Riehs of Holderness, Ernie Towne of Haverhill; Jil Shangraw of Lebanon, Laura Smith-Goss of Bath; Dave Thompson of Lincoln; Ernie Towne of Haverhill; and Andy Shafemeyer of Warren. Recently completing many long years of service on our advisory council were: John O'Brien of Orford, George Hicks of Littleton, Louise Roy of Bath, Sally Decato of Lebanon, and Anita Cate of Warren. Their support was appreciated by all of us.

Extension Office Hours are Monday through Friday, 8 am to 4 pm.

Phone: 603-787-6944

Fax: 603-787-2009

email: Grafton@unh.edu

Mailing address: RR1 Box 65F, North Haverhill, NH 03774-9708

*Extension programs and policies are nondiscriminatory with regard to age, color, handicap, national origin, race, religion, sex, sexual orientation and veteran's status.*

Respectfully submitted,

Deborah B. Maes  
County Office Administrator



## **GRAFTON COUNTY CONSERVATION DISTRICT FISCAL YEAR 1997 HIGHLIGHTS**

### **FINANCIAL:**

Grafton County Conservation District continues to sponsor a number of programs and activities to serve all sectors of the population: landowners, town officials, youth and our cooperators. Two continuing activities are the very popular and successful tree and shrub sale and the trout stocking program. We also fill orders for conservation seed and wildflower seed mixes. A new offering this year was a Turkey Wildlife Package in conjunction with the tree and shrub sale.

GCCD assists landowners with soil potential indexes for their farm and open land. Assistance is also provided to those making application for a Minimum Impact Wetlands Permit from the Wetlands Board.

Technical and engineering services are provided by our partners in the Natural Resources Conservation Service (formerly the Soil Conservation Service).

Application for and receipt of grants has helped us to continue our efforts in providing information and demonstrations that will help in preventing erosion and non-point source pollution.

### **INFORMATION AND EDUCATION:**

The District supplies towns, engineers, and the general public with soils maps and interpretative data. We supply septic designers with soils information (149E).

The bioengineering projects on the Connecticut River are completed, with monitoring continuing, and tours to inform and educate being provided. A buffer zone of plant material was installed this Spring.

For 5 weeks this Summer, the District and NRCS were agency contacts for a Student Conservation Crew from SCA. Their work along the Connecticut River included an update of the Streambank Erosion Survey from Woodsville to Orford, 5,000 feet of fencing at our bioengineering sites which included the installation of a stock watering area, and improvements at the canoe access camp site in North Haverhill. They also did 300 feet of bioengineering streambank stabilization where Fowler Brook enters Newfound Lake. This project was designed to protect the town water supply.

Water quality testing continues on the Wild Ammonoosuc River for the second season with youth volunteers gathering samples on a regular schedule. This season they are also testing on the Oliverian Brook.

GCCD has nominated these environmentally concerned students for the Governor's Volunteerism Award.

In cooperation with Belknap and Merrimack Counties, GCCD conducted workshops concerned with Pemigewasset River Corridor Flood Mitigation in Lincoln/Woodstock, Plymouth, and Bristol/New Hampton. Funding was provided by a grant from the NH Office of Emergency Management to NHACD.

The District sponsored a Tree & Shrub Workshop (planting, care, pruning) at Windy Ridge Orchards in the Spring. A Pond Clinic (siteing, permitting, construction, management) was sponsored in partnership with UNH Cooperative Extension at O'Brien's in Orford.

The District has published a quarterly newsletter with information about coming events, District programs and activities, research, technology, and other natural resource news. Brochures and publications are made available to those interested. News releases are distributed to the area newspapers.

Exhibits were placed at the UNH-Extension-sponsored Water Festival and the North Haverhill Fair to demonstrate programs and distribute information. A Workshop was given with the report of the Water Quality Project on the first season of testing on the Wild Ammonoosuc River.

### **YOUTH:**

Fifth graders in Grafton County schools were invited to participate in the Annual Poster Contest sponsored nationally by the NACCD. Winning posters were displayed at the Grafton County Nursing Home, the Water Fest, and the Annual Meeting. A representative from the District visited each participating school to return posters, present the winners' awards, and acquaint students and teachers with the GCCD.

GCCD again cooperated with UNH Extension in sponsoring the Annual Conservation Field Day held at the County Farm; 276 fifth graders attended and were given information on current conservation efforts and issues, gardening practices, erosion control, forestry management, and wildlife habitat and lifestyles.

For the sixth year, the NHACD sponsored the Envirothon for high school students with three teams from Grafton County entering. A team from Newfound Regional High School placed second in a field of 34 teams from throughout the State. GCCD is active in facilitating this opportunity to reach and teach tomorrow's decision makers.

Schools and libraries throughout the County are provided with requested information, soils data and maps, and details of Soil Stewardship Week.

GCCD has selected an Elementary School Teacher of the Year (Tom Estill, Barnes Elementary School, Lyme) and a Secondary School Teacher of the Year (Mike Gilman, Newfound Regional High School).

### **DISTRICT OPERATIONS:**

Our Annual Meeting was held at the Clam Shell Restaurant in Littleton. A presentation and display by Judy Tumosa explaining the water quality project on the Wild Ammonoosuc River acquainted those attending with that project. Russell Hicks of the Hicks Farm in Littleton was honored as Cooperator of the Year. A number of conservation practices have been employed on the Farm by Russell and his father.

Throughout the year, the District has been involved in many projects in addition to the day-by-day routine. We have been assisted by many volunteers without whom we would not be able to "carry the load". Our Supervisors continue to provide support and direction to our programs which endeavor to assist the citizens of Grafton County. These Supervisors are as follows:

#### **BOARD OF SUPERVISORS**

Robert Ritchie, Chair - Piermont  
Sam Doyle, Vice-Chair & Treas. - Hanover  
Bruce Barnum - Bath  
Richard Fabrizio - North Haverhill  
Gary Peters - Bath

#### **ASSOCIATE SUPERVISORS**

Marion Copenhaver, Etna  
Mike Dannehy - Woodsville  
Doug Teschner - Pike  
Richard McDanolds - North Haverhill  
Lara Wolter - Woodstock  
Cal Perkins - Lyme  
Dale Lewis - Haverhill

Respectfully submitted,

Cathy Dingman, Manager

GRAFTON COUNTY DELEGATION  
GRAFTON COUNTY PROBATE COURTROOM  
NORTH HAVERHILL, NH  
MONDAY, JUNE 23, 1997

PRESENT: Representatives LaMott, Copenhaver, Hill, Connolly, Trelfa, Teschner, MacNeil, Hinman, Phinney, Root, Alger, Guest, Luker, Nordgren, Cobbin, Weber, Below, Almy, and Akins. Commissioners Hill, Panagoulis, and Burton.

EXCUSED: Representative Williams.

ABSENT: Representatives Eaton, Ham, Lovett, Chase, Guaraldi, Mirski, and Brown.

Also present were the Board of Commissioners, Executive Director, and various County department heads and employees.

Chair LaMott called the Meeting to order at 9:30 AM. Rep. Copenhaver called the role. A quorum was declared to be present.

Chair LaMott said the purpose of the Meeting was to vote on the FY98 Budget for Grafton County, which would become effective July 1, 1997. He said that the Commissioners started working on this Budget last December. The present Budget in front of the Delegation, however, is not what the Commissioners themselves had asked for, but what was agreed to by department heads, employees, and the Commissioners, together. Chair LaMott added that this is one of the best budgets he ever saw; the homework was done well between December and April, and everyone worked well together and agreed on the total Budget which is over 1% less than last year's Budget for the amount to be raised by taxes. Chair LaMott congratulated the Commissioners, employees, and department heads for a Budget which is good, and also very fair. He said that when the Executive Committee met, there were no changes except for in the Social Services area.

Chair LaMott called the Meeting open.

Rep. MacNeil moved to appropriate the amount of \$16,349,341 for Fiscal Year 1998, of which the amount of \$8,097,057 is to be raised by taxes. Rep. Hill seconded the motion. A discussion followed. Rep. Alger said that he had sent a letter to the Delegation members regarding the Social Services portion of the FY98 Budget and that this portion had been brought to the Executive Committee's attention by Commissioner Panagoulis who said that Grafton County pays more in Social Services than any other county in New Hampshire. Rep. Alger said if the Delegation puts this money into the Budget, then it takes it away from the direct control of the taxpayers; this is voting money for towns without the townspeople's review and approval. He said he does not feel this is appropriate. He added that his own Selectboard had no idea about the Social Services money. Rep. Alger said he would like to move to make an amendment to the Budget to reduce the Social Services portion of \$429,237 by the amount of \$19,257, which would bring the Budget back to the original recommendation by the Commissioners of \$409,980 for Social Services. Rep. Trelfa seconded this motion. Rep. Akins said he agreed with Rep. Alger but this is an issue that must be addressed; it might be addressed with the Commissioners over this Summer to get the overall picture on Social Services. He said the Executive Committee had gone over the Budget with a fine-tooth comb, and although Rep. Alger had made some good points. Rep. Akins said the County's Social Services Consultant had put in an optional add-on of 3.2%. The Executive Committee added on the amount of \$19,257 to the Social Services portion of the FY98 Budget. He said he supports the Executive Committee's work on the Budget, which is a good one, but would vote against the motion for the amendment to the Budget. Rep. Hill said he appreciates all of the Representatives' thoughts and the letters received from Reps. Alger and Almy regarding Social Services, which had some good points. He said everyone is concerned about expenditures for Social Services, and that he agrees the Executive



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Committee should meet this Summer and Fall regarding the issue. However, Rep. Hill said he disagreed with Rep. Alger that local selectboards do not have a "say" and don't know what is going on. The Representatives represent them and if the public does not like what the Representatives do, they can vote them out of office. Rep. Hill said the Commissioners held a meeting in Littleton last year; how many people came, he asked, who said they were concerned about the County's Budget and had complained about it; the answer was, just a handful of people showed up. He said it is the responsibility of the Representatives to get the word out as to what the County is doing.

Rep. Trelfa asked what the overall increase was in spending, and what part of the Budget was taken from the surplus. Executive Director Towne said the increase in spending is .73%; this is with regard to the Executive Committee's version of the Budget, which includes the increase of \$19,257 for Social Services funding. The part of the Budget taken from the surplus is \$1 million which is being used to reduce taxes. Rep. Trelfa asked, without that \$1 million taken from the surplus, what would be the tax increase and what does that do to the ability to contribute in future years. Chair LaMott said he felt the tax increase would be at least 12%. Executive Director Towne reviewed the figures in order to give a definite reply; as he did this, Chair LaMott discussed the other motions to be made during today's Meeting. He said that Proportionate Share Funds depend entirely on federal allocation and it may not always be available. He said the current Budget deals only with revenue that is known to exist. The money is being put away into a Capital Reserve Fund for the Nursing Home's 1930 Building for future renovations so that the taxpayers will not be hit so hard when the time arrives for the work to be done. Executive Director Towne then gave his answer to Rep. Trelfa's question as to what the tax increase would be, should the \$1 million not be taken from the surplus; the answer is, the amount to be raised by taxes would be 11.16%. Rep. Copenhaver said Grafton County is not like other counties, as it only has one city, which has a population of over 12,000. Other counties in New Hampshire have many large cities and their own Human Services departments, such as in Manchester, Nashua, Rochester, and Keene. It is therefore not fair to say that Grafton County provides more than the other counties in Social Services funding, but that it is a countywide effort by many small towns.

Chair LaMott called for any further comments on the proposed amendment to the Budget. Rep. Almy said there are services provided that are not town based but County based; some items included in the \$19,257 additional Social Services funding in the FY98 Budget are for agencies that serve wide areas, not just the towns in which they are located. Rep. Almy added that she hopes that at any meetings held by the Executive Committee this Summer regarding Social Services, that the towns themselves would be included. She then asked about the history of tax increases for Grafton County for the last ten years, which information was not at hand. Executive Director Towne said he would get that information to her when he returned to his office.

Rep. Teschner said he had fought for cuts on the Budgets in the past when he served on the Executive Committee but he had also fought for the Social Services. He said he supported the motion on the floor to amend the Budget because there is a good Consultant who makes good recommendations; the Commissioners and Consultant have made these recommendations and from a fiscal point of view, he said the County should hold the level of spending. The Social Services agencies provide good services, he said, but at some point, one has to draw the line.

Rep. Trelfa said the selectboards do their share of Social Services funding from their own small budgets in the towns. He added that Grafton County has a history of minimal increases in its Budget for the last few years; one day the County will have to catch up with the rate of spending.

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Rep. Alger said that Rep. Hill is right, the Representatives do represent the people, but the citizens should also be involved. He said that Rep. Almy had written the Delegation members two thoughtful letters with some very good points in them. He said he agrees there should be meetings this Summer for the Executive Committee to discuss the Social Services issue. He said the "charity issue" should be voted on by the voters, not just the Delegation.

Rep. Hill said that in Littleton, he was on the Selectboard for many years and the issue of just what to fund was always a problem. Cuts always had to be made, and items for Social Services were often cut from the Town Warrant. The Representatives are the people's representatives, he said, and whenever you bring the Delegation into your town to explain county government, not many are interested in learning. He said the Representatives must be the responsible people. Rep. Hill added that the Executive Director, Commissioners, and department heads have done an excellent job on the Budget.

Rep. Below spoke against cutting the Social Services funding from the FY98 Budget. He said that charitable, non-profit groups operate to help lessen the burden of government. In this case, the agencies are asking for taxpayer money. Rep. Below spoke on behalf of Headrest's Homeless Shelter in Lebanon and the good services provided there. He urged the Delegation to defeat the amendment to cut the additional \$19,257 in Social Services funding. He asked if the Commissioners support the Executive Committee's recommendation on the Budget. Commissioner Chair Hill said the Commissioners voted unanimously to fund Headrest's Homeless Shelter in the amount of \$10,000, after the Commissioners' Budget had already been passed. Chair LaMott said that Headrest covers a large area of the County, not only Lebanon where it is located.

Rep. Akins moved to call the question. Rep. Hill seconded the motion. Rep. Cobbin said he agrees with Rep. Alger and explained his reasons for cutting the \$19,257 in Social Services funding from the FY98 Budget. He said with respect to Headrest's Homeless Shelter, which provides temporary housing for inmates from the Grafton County Jail, for example, perhaps people coming out of the Jail might want to "spend a night in a park as a vagrant and make them think more about it" rather than going to Headrest. The majority of the Delegation members moved to call the question and limit debate. Chair LaMott said they would vote on the "Alger Amendment" which would reduce the Social Services portion of the FY98 Budget by \$19,257, for a total Social Services Budget of \$409,980. The vote taken was ten no, eight yes. The amended motion failed.

Chair LaMott said the Delegation would now vote to adopt the original motion for the FY98 Budget. Rep. Weber said he had some misunderstandings and had not understood some monies would be taken from the surplus. He said he could not support the Budget; one day the County will see a large increase. Rep. Below asked the Executive Director to clarify the situation, as he did not believe Rep. Weber was correct. Executive Director Towne said that the increase in spending is less than the rate of inflation. Rep. Hill said some ask why there is a surplus; why not fine tune the Budget. This is because the County never knows if there will be a surplus.

Rep. Alger said that the current County health plan with Matthew Thornton made him "nervous" as it is only a one-year contract and Matthew Thornton is merging with Harvard Health. He said "we are running a fairly fat budget to be able to have a surplus" and that he would rather not be on the Delegation next year when the issue of the health insurance plans comes up after the present Matthew Thornton contract has expired. However, he said, he supports the Budget.



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Chair LaMott moved to appropriate the sum of \$16,349,341 for Fiscal Year 1998, of which the amount of \$8,097,057 is to be raised by taxes. The vote was unanimous, 18 in favor. The Budget passed as originally stated.

Rep. Teschner moved to authorize that the sum of \$30,325 be taken from the FY96 Farm Surplus and placed in the Farm Capital Reserve Account to be used to purchase farm equipment. Rep. Hill seconded the motion. A vote of hands was called. The vote was unanimous, 18 in favor.

Rep. Teschner moved to expend the amount of \$4,500 from the existing Farm Capital Reserve Account to purchase a new tedder for the County Farm. Rep. Hill seconded the motion. By a vote of hands, the result was unanimous with 18 in favor of the motion.

Rep. Copenhaver moved to authorize the sum of \$350,000 in Proportionate Share Funds to be placed in the Nursing Home Capital Reserve Fund. Rep. Trelfa seconded the motion. It was again explained that the Nursing Home Capital Reserve Account will be used for future renovations and rehabilitation of the 1930 Building. The hand vote was unanimous with 18 in favor.

Rep. Copenhaver moved to authorize the sum of \$5,642 of Dispatch Fees for FY98 to be placed in the Dispatch Capital Reserve Account. Rep. Almy seconded the motion. Rep. Cobbin asked if the Dispatch covers the 911 Program. Executive Director Towne said that the Commissioners, upon a recommendation from the Sheriff in Calendar Year 1996, increased user fees by 10%; 5% of that 10% was set aside in a Capital Reserve Account to replace existing equipment. The same was done for Calendar Year 1997, with the 5% of the 10% increase going to offset the cost of new equipment. The \$5,642 is the total amount for the two calendar years. The hand vote was unanimous with all 18 in favor.

Rep. Akins moved to authorize the Board of Commissioners to accept grants of federal and/or State aid in accordance with RSA 29:8-a and RSA 24. Rep. Copenhaver seconded the motion. Rep. Cobbin asked if he was permitted to amend the motion. The reply was that he could. Rep. Cobbin moved to add a clause providing that the Commissioners shall publish in their Minutes any authorization, any condition, which induces spending with strings attached to any grants for which they apply. He said he was concerned about getting what would be "advertised" as "free" money and there are cases where it is not "free" and the strings attached may require future spending requirements. The public, he said, has the right to know about any strings attached, and "these things should not just be rubber stamped". Rep. Akins seconded Rep. Cobbin's amended motion. Rep. Hill spoke out and said he had confidence in the elected Commissioners; he said he has seen the Board change over the years but always has had the confidence that if any strings were attached to grant money, the Commissioners would say "no, we don't want the money". Rep. Hill said he would vote against the amended motion and considered it superfluous. He added that the County Commissioners have always played it straight; no one wants strings attached. Rep. Copenhaver said she agreed with Rep. Hill, who stated very well what she herself had wanted to say. Rep. Almy asked for a clarification of what Rep. Cobbin actually meant in his amended motion. Rep. Cobbin said what he meant was the Commissioners should look in advance for any strings attached. Chair LaMott asked what the effect of the amended motion would have on the County's entire operation if the Commissioners accepted grant money for housing rehabilitation operations or Whole Village, as the County Commissioners are responsible for the application and administration of grants, but are not liable for the rules that come with the money; the grantee is responsible for the rules, not the Commissioners, who are the "pass-through agency". He added that this amended motion might require the Commissioners to promulgate or accept rules by the federal government. Rep. Cobbin said that all he meant was that when the Commissioners accept the funds and there are strings attached, it should be so stated. Commissioner Panagoulis said he would like to assure the Delegation that the Commissioners

always look for "strings attached". Executive Director Towne spoke to the issue of CDBG grants, capacity building grants, etc. The County, he said, is the mechanism to receive these grants, such as the one for Whole Village in Plymouth. Whenever a grant is applied for, prior to approval, there are always public hearings. Administration fees are part of the grant as well, and not for the County to pay. Rep. Root said that Rep. Cobbin's amended motion was aimed at the public's being aware of any restrictions; this is not a comment against the Commissioners; this "endears us to the public". Rep. Alger said he agreed with Rep. Root, it is to inform the public; he said he would support Rep. Cobbin's amended motion. Rep. Nordgren said she was confused as to just what the amended motion was saying, i.e., would the Commissioners' Minutes have to show there are strings attached, or what does the amended motion mean, it is not clear. She said she would have to vote against it as she did not see how the motion would work. Rep. Guest moved the question. Rep. Hill seconded the motion. The majority voted to move the question and to limit debate. The Delegation members asked Rep. Cobbin to make his amended motion clearer. Rep. Cobbin said it was that the Commissioners publish in their Minutes any known conditions placed on a grant. Rep. Hill said that parliamentary procedure states that Rep. Cobbin must write out his amended motion. Chair LaMott said if the Commissioners apply for grants, they already have been notifying the Delegation and the general public as to any restriction, regulations, or strings attached, prior to acceptance of any grant money. This is already being published in the Minutes. Rep. Teschner wanted a clarification as to exactly which Minutes they were talking about; Rep. Cobbin said he was referring to the Commissioners' Minutes. Rep. Hill made a point of stressing, "so who is responsible for accepting this grant money - the public, or the Commissioners?" Chair LaMott said it would be the Commissioners and the grantee. Another discussion followed. Rep. Nordgren said she was still confused as to what Rep. Cobbin was trying to say in his amended motion; he keeps changing it. Rep. Cobbin said he has faith in the Commissioners to look at the grants and make their recommendations; he just wants to have the Commissioners record "that which they observe", he said. Chair LaMott said the amended motion is on the floor and a motion had been made to move the question and limit debate. The vote was a tie, nine yes and nine no. Chair LaMott, who votes in the case of a tie, voted "no". The amended motion made by Rep. Cobbin was defeated.

Rep. Root asked for a written record of what the amended motion by Rep. Cobbin was. Rep. Nordgren pointed out that the written motion will not reflect what was just voted on, as it had not as yet been put in writing as requested by parliamentary procedure. Rep. Root said that because of the confusion on what was just voted on, how could the Delegation get a written version of the motion and then reconsider it. Rep. MacNeil called for a brief recess at 10:50 AM.

The Meeting resumed at 11:00 AM, whereupon Rep. Cobbin read aloud his amended motion which he had put into writing during the brief recess:

"Move to authorize the Board of Commissioners to accept grants of federal and/or State aid in accordance with RSA 29:8-a and RSA 24 provided, however, that any significant conditions placed on acceptance of State or federal funds shall be summarized in the Minutes of the meetings wherein such grant or State aid is accepted."

Rep. Below said he would move to reconsider the previous vote on the amended motion. Rep. Trelfa seconded the motion. Rep. Below said it is up to the Commissioners what is significant and to decide on it; if it is merely something minor such as wording, for example the phrase "equal opportunity", then that is not significant and the Commissioners could deal with this without having to consult with the Delegation. A vote was called to reconsider the previous vote on the amended motion; the results were 14 yes with four no. Rep. Cobbin then moved his amended motion which read aloud once more as stated

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above. Rep. Root seconded the motion. Rep. Almy asked the Commissioners if they foresee any problems with this amended motion. Commissioner Chair Hill said it will not be much different from what the Commissioners do now; the Commissioners always hold public hearings and have Minutes that cover these discussions. Rep. Guest spoke out and stated strongly that "this behavior" (i.e., amended motion) "beggars my vocabulary of total condemnation." Rep. Root said he did not feel that this amended motion was in any way questioning the past practices, motives, or efficiency of the Commissioners. Rep. Hill said it was his understanding that, according to a statement made by the Executive Director, public hearings are mandatory if the County applies for any grants. In a welcome moment of comic relief, when Rep. Hill said that "if this does not give the public a chance to know what is going on, I'll be a monkey's uncle", Chair LaMott asked the Representative not to drag his relatives into this. Rep. Cobbin said he does not agree that the public must feel they have to attend every public hearing, that is what government is for. He said that with his amended motion, now, if there is a problem, "we can't blame the Commissioners". Commissioner Panagoulis said he understands the amended motion but not quite what Rep. Cobbin was trying to accomplish. Rep. Connolly asked what kind of federal grant money would go through Grafton County; Executive Director Towne said that grants in the past for federal money had been for CDBG funds, such as for Whole Village, or housing rehabilitation projects, some in conjunction with AHEAD. The County is currently receiving grants through the New Hampshire Attorney General's Office for the Drug Task Force and the Drug Freedom Program, for two examples. There is also a Capacity Building Grant for \$100,000 to cover administrative costs for the non-profit start-up of the recently-formed Grafton County Regional Economic Development Council to make small business loans throughout the County. Towns can only apply for up to \$350,000/year; the County can apply for up to \$500,000/year.

Rep. MacNeil made a motion to move the question and to limit debate. Rep. Akins seconded the motion. The vote was unanimous to move the question and vote on the amended motion. The roll was called; the result was 14 yes, and four no. The amended motion made by Rep. Cobbin was passed.

Rep. Hill moved to authorize the County to borrow up to \$1,800,000 in anticipation of taxes. Rep. Copenhaver seconded the motion. County Treasurer K. Ward explained why she borrows the money each year; she said the County has never had to use the entire amount borrowed but it is better to borrow the full amount, in anticipation of tax money. The Treasurer spoke on the matter of the Nursing Home Capital Reserve Account. Treasurer Ward said that last year, the County broke all records on earning interest, and it was through a team effort with the Commissioners, Treasurer, and the Commissioners' office staff. Last year, \$145,000 in interest was earned; this is just the money management and short-term investment. Currently in this fiscal year, the interest earned with one month to go has broken that record and stands now at \$150,000. The roll was called on the motion stated; it was a unanimous vote with all 18 voting. Chair LaMott added his vote in favor as well, making it 19 unanimous votes.

Rep. MacNeil spoke briefly. He thanked the Commissioners and their staff for the fine job on the Budget. He said he works with these people and knows how hard they work. He asked the Delegation to also thank the Commissioners and staff. There was a round of applause. Rep. MacNeil then said he wanted to recognize Commissioner Chair Barbara Hill who was present today and had spoken. The Delegation gave another round of applause. Rep. MacNeil then thanked Treasurer Ward for a tremendous job on working with the County's money and on earning record interest for the County. There was a round of applause from the Delegation and audience for the Treasurer, as well.

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Rep. MacNeil moved to adjourn; Rep. Hill seconded the motion. All in favor.

The Meeting adjourned at 11:20 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk



GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
BOARD OF COMMISSIONERS' OFFICE  
NORTH HAVERHILL, NH  
MONDAY, JUNE 16, 1997

PRESENT: Representatives P. LaMott, A. MacNeil, R. Hill, J. Alger, S. Almy, and  
R. Akins. Commissioners S. Panagoulis and R. Burton.  
Executive Director E. Towne. Treasurer K. Ward. Secretary S. Sorrentino.

EXCUSED: Commissioner Chair B. Hill.

ABSENT: Representatives M. Copenhagen, P. Cobbin, S. Eaton.

Chair LaMott called the Meeting to order at 9:00 AM.

Rep. R. Hill moved to accept the Minutes of the May 19, 1997 Executive Committee Meeting as circulated. Rep. Alger seconded the motion. All in favor.

Treasurer Ward gave her Report:

The Treasurer reviewed the Cash Management Report; the County is in very good financial shape. Of the \$8,200,000 that has come in for tax money, \$4,200,000 has been invested for the short term. In April, the Treasurer said she invested with the First Colebrook Bank through their Concord Office, even though this bank does not have a branch in Grafton County. She said this is the first time she has invested outside of the County but could not obtain a viable interest rate with the Grafton County banks. Every two weeks this invested money can be rolled over. Fleet has a similar flexible system called "mini cash" whereby the County can put in or take out money whenever the County deems it necessary to do so. The Treasurer said there will be three additional bank mergers this Summer; it is not yet known if this will affect Grafton County.

Rep. Almy said she recently attended a meeting where the State Treasurer discussed abandoned property; Rep. Almy asked about this. Treasurer Ward said this is all part of the present banking turmoil. The Treasurer said she will be discussing being able to have Grafton County invest in Vermont banks. Currently, the County can only invest in New Hampshire and Massachusetts. In order to be able to meet the County's financial goals, the Treasurer said, she had to invest outside of Grafton County, with the First Colebrook Bank.

Rep. Alger asked several questions about the Cash Management Report for a better understanding of that Report, which the Treasurer explained.

Commissioner Burton asked about the electronic payroll deposits, if this was "ready to go". Treasurer Ward said that it is, and that she had recently attended a New Hampshire conference which included a discussion on this subject. She said there are problems with this system of deposits, as the County will lose two days' interest in the transfers; also, as per the federal government, electronic transfers of payroll checks will become mandatory in January of 1998 throughout the country. This will be a problem as not all employees have checking or savings accounts into which to deposit their payroll checks. Also, electronic transfers will be mandatory for vendors, which will be very difficult for Grafton, Carroll, and Coos Counties.

Rep. Alger asked about Accrued Payroll for the Nursing Home, which the Executive Director and Treasurer explained; the County must show what it owes, for retirement or vacation pay. This figure will be adjusted when the annual audit has been completed.



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Rep. Almy asked how the private-pay rate for the Nursing Home is established. Chair LaMott said this is done by the Nursing Home itself. Executive Director Towne said the private pay rate per day will go from \$132 to \$134, effective July 1, 1997. Chair LaMott said that every day, the Nursing Home/County are losing \$20 per patient. Rep. Almy then questioned why not charge private pays what it actually costs for their care. The Executive Director said the rate is set to entice private pays; the rate must be competitive, and he added that Grafton County's Nursing Home private pay rate actually is on the high side compared with other nursing homes. Chair LaMott said the quality and care at the Grafton County Nursing Home is more than excellent; he agreed he wishes the Nursing Home and County could "break even" on the private pay rate. Executive Director Towne pointed out that the amount is really an average cost per patient day: some patients do not cost the County as much, and some cost more than that. The cost of the care is divided by the number of patients to obtain an average charge per day for private pays.

Rep. R. Hill moved to accept the Treasurer's Report; Rep. Alger seconded the motion. All in favor.

Commissioner Vice-Chair Panagoulis gave the Commissioners' Report:

The County is in its 11th month of the current fiscal year, and is at 98.13% of Revenue; this is ahead of projection. On the expenditure side, the County is 87.68%. Rep. R. Hill asked if Farm Revenue is up partly because the price of milk is up; Commissioner Panagoulis said this is so. Chair LaMott and Commissioner Panagoulis also mentioned that the feed line has increased due in part to the new Hereford herd. Rep. MacNeil said that Revenues are in great shape and exceeding Expenditures, and for that, he would like to say, "thank you" to the Commissioners.

Rep. R. Hill moved to accept the Commissioners' Report; Rep. Almy seconded the motion. All in favor.

Rep. MacNeil moved to transfer the necessary Appropriation funds in the amount of \$198,169. Rep. R. Hill seconded the motion. Executive Director Towne called for questions on this. Rep. Alger asked to have the sheet explained to him on Appropriation Transfers, which the Executive Director did. He added that in the past, these Transfers had been done four or five times a year until the then-Executive Committee requested they only be done annually. Also, if the auditors decide other changes should be made, this would then be done as well. Appropriation Transfers amount to \$198,169. Executive Director Towne said that for the most part, the Transfers are within each department which means they have sufficient money in their budgets. However, there are exceptions. Rep. Alger ascertained that the bottom line of the budget does not change after Transfers are made. Executive Director Towne explained that it is transferring an amount from one line to another with no change in the bottom line.

Rep. Akins moved to limit debate on the motion made by Rep. MacNeil and seconded by Rep. R. Hill. Rep. Hill seconded the motion to limit debate. All in favor.

Chair LaMott asked for a vote to accept the Appropriation Transfers. The vote was unanimous in favor.

Commissioner Panagoulis invited all members of the Executive Committee and Delegation to attend Family Day at the Nursing Home on Saturday, July 19, 1997. A notice will be sent out at a later date with all details.

Treasurer Ward said she will be asking on Monday, June 23, 1997 at the Delegation Meeting at the Courthouse, through the Representatives, for authority to borrow \$1.8 million, the same amount as was borrowed last year. This total amount has never had to be used. Either Rep. R. Hill or Rep. Copenhaver will be asking for the motion, as the senior members of the Executive Committee; the Treasurer said she will speak briefly to that motion when it is made.

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Chair LaMott asked to have copies made and distributed to the Executive Committee of a letter written by Rep. Almy regarding the Social Service agencies. Chair LaMott said the letter had several wonderful points in it. He added he would like to have a series of meetings in the Fall to discuss some of these points. This would also be good if different guidelines would be required for funding the agencies. Copies of the letter were then made and distributed. The various Social Service agencies were discussed briefly. Rep. R. Hill said the agencies should be held accountable and justify what they are doing with the County's money.


Chair LaMott announced that the next Executive Committee Meeting will be held on Monday, July 21, 1997, at 9:00 AM.

Rep. Alger asked about the new Grafton County Regional Economic Development Council, which brochure he had received, and about the revolving loan fund. Commissioner Panagoulis explained the background and the current status of the GCREDC. There will be a \$200,000 capacity building grant for administrative purposes through the New Hampshire Office of State Planning. In conjunction with various County banks, the County can obtain grant money with matching funds from the banks to lend \$5,000 to \$15,000 to small businesses to create new jobs, 51% of which jobs must be low and moderate income. These are businesses to which area banks might not otherwise want to lend money as they are a bit riskier. There are other regional economic development councils in the County, Commissioner Panagoulis said. Executive Director Towne explained that no County money is involved whatsoever in this venture. The commitments for the loans are from the banks that form the loan pool. He explained how the GCREDC works with NCIC. The fund manager is paid for by the grant. The County itself is not responsible for any defaults that may occur. NCIC has guaranteed 50% of each and every loan made. The GCREDC is a non-profit organization with a Board of Directors in place.

Rep. MacNeil moved to adjourn; Rep. R. Hill seconded the motion. All in favor.

The Meeting adjourned at 10:25 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
BOARD OF COMMISSIONERS' OFFICE  
NORTH HAVERHILL, NH  
MONDAY, MAY 19, 1997

PRESENT: Representatives Paul LaMott, Allen MacNeil, Marion Copenhaver, Richard Hill, Stephanie Eaton, John Alger, Susan Almy, and Ralph Akins. Commissioners Steve Panagoulis and Raymond Burton. Executive Director Ernest Towne. Secretary Sam Sorrentino.

EXCUSED: Commissioner Barbara Hill, Treasurer Kathleen Ward.

ABSENT: Representative Phillip Cobbin.

Chairman LaMott called the Meeting to order at 9:03 AM.

Chairman LaMott asked Representative Alger to set up a meeting with Executive Director Towne to discuss the Representative's budget questions posed in a recent letter addressed to the Chairman, copying the Commissioners and Executive Director. The Executive Director said this will be done in the form of a written response, to be used at the next Executive Committee Meeting on the budget, to be held at the Commissioners' Office on Monday, June 2, 1997. There will be an additional budget review meeting of the Executive Committee at the Commissioners' Office on Monday, June 16, 1997. If there is a need, an additional budget meeting could be set up for Monday, June 9, 1997 as well. The vote by the entire Delegation will be held at 9:30 AM on Monday, June 23, 1997, at the Superior Courthouse in North Haverhill.

Representative Akins moved to approve the Executive Committee Meeting Minutes of April 21, 1997 as amended. Representative MacNeil seconded the motion. All in favor.

Commissioner Panagoulis gave the Commissioners' Report:

The current fiscal year is now at ten months and the County is at 83.33%. In the financial statement. On the Revenue side, the County is in very good shape at 90.03%; also on the Appropriation side, at 77.16%. Representative Alger said that the additional report he had requested has been of help and with the aid of the Executive Director, this can be fine-tuned to be very helpful to the Executive Committee.

Commissioner Panagoulis said the Commissioners would recommend to the Executive Committee that the amount of \$350,000 be taken from the Surplus Account and transferred into the Capital Reserve Account, for future renovations at the Nursing Home. Representative Hill moved to approve the Commissioners' recommendation to move \$350,000 from the Surplus Account to the Capital Reserve Account, for the Nursing Home; Representative MacNeil seconded the motion. Commissioner Panagoulis explained the reasons for having the money earmarked for the Nursing Home, such as the fact that the 1930 Building may need renovations to be in line with current specifications. There is a feasibility study currently being conducted in conjunction with an architect. Chairman LaMott said that in the past, this type of Capital Reserve account, with interest, has saved the County taxpayers a great deal of money and helped reduce the amount to be raised by property taxes. He added that because of such Capital Reserve accounts, the Commissioners' current building was paid for in cash, by accumulating the money over a period of years in a Capital Reserve account which gained interest over the long term. Also, the Jail addition was paid in part in this manner. Representative Copenhaver asked if the Capital Reserve fund is being managed by the County Treasurer; Chairman LaMott said that it is and in this way, the money is able to be put away for a longer period of time and gain a higher rate of interest. Nothing can be put into or taken out of the Capital Reserve Account without prior approval of the Delegation. Commissioner Panagoulis also

GRAFTON COUNTY DELEGATION  
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explained that in the case of any possible bond issue for the Nursing Home, the federal government would pay back the Nursing Home bond over a period of 40 years. All in favor.

Representative MacNeil moved to approve the Commissioners' Report; Representative Akins seconded the motion. All in favor.

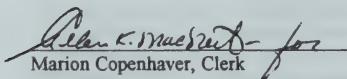
Chairman LaMott discussed legislative issues. He said that the House meets in Concord tomorrow, May 20, 1997, at 10:00 AM. Representative Almy asked about SB 209, reimbursement rates, including those for nursing homes such as Grafton County's. Executive Director Towne and Representative Copenhaver explained. Commissioner Panagoulis explained the rate system for nursing homes, etc. Chairman LaMott said that anything over the set rate is paid for by the County taxpayers. The Nursing Home rate of reimbursement is set by the State in conjunction with the federal government. In October of this year, the federal government will be doing an audit on the nursing home rates.

Representative R. Hill said that he had attended a session at the Coos County Courthouse, to which he was invited by Tri-County CAP. He received a thank-you note for attending; he was the only Representative who attended, and he said it was extremely worthwhile to see three individuals who had been through the Tri-County CAP program, withdrawing from alcohol and drugs. All three individuals now held jobs and each told a story. One said he finally felt he was worthwhile when his new boss told him that he was. The three said that Tri-County CAP treated them all as human beings. Representative Hill said the program has tremendous value for young people and that the County can be proud of this program.

Representative MacNeil moved to adjourn; Representative Copenhaver seconded the motion. All in favor.

The Meeting adjourned at 9:45 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk



GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
BOARD OF COMMISSIONERS' OFFICE  
NORTH HAVERHILL, NH  
MONDAY, APRIL 21, 1997

PRESENT: Representatives Paul LaMott, Richard Hill, Allen MacNeil, John Alger, Marion Copenhaver, Phillip Cobbin, Susan Almy, and Ralph Akins. Commissioners Barbara Hill, Raymond Burton, and Steve Panagoulis. Treasurer Kathleen Ward. Executive Director Ernest Towne. Secretary Sam Sorrentino.

ABSENT: Representative Stephanie Eaton.

Chair P. LaMott called the Meeting to order at 9:00 AM.

Rep. J. Alger moved to accept the Minutes of March 17, 1997, as amended; Rep. M. Copenhaver seconded the motion. All in favor.

Rep. R. Hill moved to accept three communications received by the Executive Committee with their monthly packets from the Commissioners' Office. Rep. A. MacNeil seconded the motion. One was a letter by the Board of Commissioners in support of Governor Shaheen's Budget; the second was a letter by the Commissioners in support of veterans' rights; the third was a congratulatory letter to Nursing Home Administrator John Will and all of the Nursing Home employees for a recent State survey at the Nursing Home, which was found to be deficiency-free. Commissioner Chair B. Hill and Executive Committee Chair LaMott explained the survey process. Both agreed it is rare that any nursing home would have a deficiency-free survey. Chair LaMott added the Executive Committee's compliments to the Nursing Home. All in favor.

Rep. R. Alger asked about the Proportionate Share Payment money. Executive Director E. Towne explained that the PSP money was transferred last Friday, April 18, 1997. The total payment to the County was \$1,290,138; the portion transferred back to the State was \$918,013. The County therefore retained the balance of \$372,125. This is approximately \$5,000 less than last year's PSP money. Commissioner Chair B. Hill said that no one knows if PSP money will be available next year.

Treasurer K. Ward gave the Treasurer's Report:

There are no major changes to report. Including the PSP money mentioned above, the County currently has \$3,350,000 which will be for the last three months of this fiscal year and the Summer as well. The County is in excellent condition and ahead. This quarter, interest in the amount of \$34,165.59 was earned, not including property taxes. This is about \$5,000 ahead. Interest rates are not good at this time.

The self-insurance fund puts about \$5,000 from this account into the budget each year to cover such things as possibly layoffs and unemployment. This account always has \$50,000 in it and the interest offsets the \$5,000. This account is moved to all three Commissioner Districts each time it matures as a CD, either six months or one year, depending how good the current interest rate is at the time of maturity. This fund has never had to be used.

The Treasurer said the County is in the best shape it has ever been for a number of years.

Rep. A. MacNeil moved to accept the Treasurer's Report as submitted; Rep. R. Hill seconded the motion. All in favor. Chair LaMott congratulated the Treasurer on an excellent report.



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Commissioner Chair B. Hill gave the Commissioners' Report:

The current report is for nine months, or about 75%, of the current fiscal year. Revenues are 'way up at 82.92% for all Revenue. Expenditures are in very good shape at 66.35%, which is down. The County is in extremely good shape in every department.

Rep. R. Akins moved to approve the Commissioners' Report; Rep. P. Cobbin seconded the motion. Rep. J. Alger asked why the County Attorney's Office travel line was so high at nine months. Commissioner Chair B. Hill explained there were several conferences attended by the County Attorney and his Assistant County Attorney. Rep. J. Alger also asked about the high cost of a book repair project at the Register of Deeds' Office. Executive Director E. Towne explained this is part of a five-year project for book repairs in that Department. Rep. J. Alger also asked about a line entitled, "Consultant". Executive Director Towne explained this is the County's consultant for social service and incentive funds. The consultant reviews for the Commissioners all proposals received, and recommends how much funding or no funding for these agencies. The Executive Director said the consultant has saved the County quite a bit of money by her expertise and review for the Commissioners.

A question was raised about the high price of cattle feed. Executive Director Towne said that during the last budget year, six Herefords were purchased and their feed was not factored into that budget, but has now been factored into the current budget.

Rep. S. Almy asked why the salary lines were up for Extension and Dietary. The Executive Director explained that for Extension, a long-time employee had recently retired and all accrued benefits were paid out. For Dietary, a reorganization is underway through attrition which has not yet been accomplished.

The vote was taken on the motion of accepting the Commissioners' Report. All in favor.

Commissioner Chair B. Hill told the Executive Committee that the union vote was held on April 3, 1997 at the Nursing Home. Of the employees there eligible to vote, 96% participated. The results were that 86 voted against the union, 51 voted in favor of the union, with two "spoiled" ballots.

Commissioner Chair B. Hill said that last week was County Government Week, which began on Sunday, April 13, 1997 with a breakfast at the Nursing Home. There was very good attendance at that. There were a variety of programs held at the County Complex during the week including the annual art show at the Courthouse, and ending on Saturday, April 20, 1997 with the Sheriff's Department's Open House including the popular "Kid's I. D.". The open house was very well attended. Commissioner Chair B. Hill asked the Executive Committee for any suggestions they might have for spreading the next County Government Week to different parts of the County. Rep. S. Almy mentioned she had her own personal tour of the County Complex last week, and was very impressed at the Nursing Home with all Administrator John Will had done there, and with the Alzheimer's unit. Rep. J. Alger said he felt the County Government booklet issued from the Commissioners' Office is very helpful and wanted to be sure it is distributed to the various towns in the County. Executive Director Towne said that it is, especially through Commissioner Burton.

Chair P. LaMott discussed the dates of the budget hearings. It was agreed that on Monday, May 19, 1997, the Commissioners' Hearing on the Budget will be held at the Jail basement at 10:00 AM, immediately following the regular Executive Committee Meeting at the Commissioners' Office at 9:00 AM. The Delegation Hearing and vote on the Budget will be held on Monday, June 23, 1997 at Probate Court,

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Grafton County Superior Courthouse, North Haverhill, at 9:30 AM. There will be hearings and discussions by the Executive Committee between the two dates of May 19 and June 23, 1997 on the Budget. Chair P. LaMott asked that the Executive Committee reserve Mondays in that time frame for this purpose.

Executive Director E. Towne said that in the Commissioners' Budget, the amount to be raised by taxes is down 1.3% from last year; the total Budget is up .63%.

Rep. R. Hill said he sits on the Educational Committee and that Senator Gordon testified last week on a bill for special education. The bill dealt with the fact that the schools located in the town where the Jail is should not be liable for the cost of special education. The executive Committee discussed this. The bill passed the committee. Another bill that was reviewed by the Educational Committee asked for a study committee for the State correctional facility to have special education tied in so that everyone in the County knows their own responsibility.

Rep. R. Akins was excused at 10:00 AM to attend another meeting.

Rep. M. Copenhaver said she wanted to confirm if the County is self-insured in its health insurance and if so, does the insurance cover diabetics and their insulin. Executive Director E. Towne said he was sure that insulin would be covered since it is a prescription medication. Rep. M. Copenhaver said there had been some discussion on this at the State level, and that she knows insulin is a very expensive item for diabetics.

Rep. P. Cobbin moved to adjourn; Rep. R. Hill seconded the motion. All in favor.

The Meeting adjourned at 10:10 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
BOARD OF COMMISSIONERS' OFFICE  
NORTH HAVERHILL, NH  
MONDAY, MARCH 17, 1997

PRESENT: Reps. MacNeil, Alger, Copenhaver, Cobbin, and Akins. Commissioners Hill, Burton, and Panagoulis. Executive Director Towne. Treasurer Ward. Secretary Sorrentino.

EXCUSED: Chairman LaMott, Reps. R. Hill and Almy.

ABSENT: Rep. Eaton.

VISITOR: Michael Hayes of Holderness, NH.

Vice-Chairman MacNeil called the Meeting to order at 9:00 AM.

Treasurer Ward gave her Report:

The Treasurer reviewed the Cash Management Report and discussed interest rates. Treasurer Ward said the County is in very good shape.

Grafton County Human Services Administrator N. Bishop was asked to come in to the Meeting to discuss the monthly State bill and explain the various adjustments made when the County receives this bill each month. This was as a result of last month's Executive Committee Meeting when the Representatives had questions on how this bill was processed. N. Bishop explained the various categories and services provided. She explained that the County must establish liability for each case prior to paying the State bill each month. She discussed the medical surcharges for the elderly and disabled, as well as juvenile court-ordered services. A discussion followed. Rep. Akins asked N. Bishop how she established the County's liability for certain cases on this State bill. N. Bishop explained that liability is based on statute; she added that the State is currently working on having a new computer system which would assist in avoiding some of the problems that occur with the monthly State bill. Commissioner Panagoulis asked if N. Bishop also communicates about the bills with the other counties in New Hampshire and if those counties deal with their bills the same way as Grafton County. N. Bishop replied that she does communicate with the other counties, and that they do review their State bills the same as Grafton County. She added that she also works very closely with the State, and that her assistant, D. White, is well versed in the State billing process. Commissioner Chair Hill referred the Executive Committee to the Appropriation Control Report for further information on the Human Services expenditures, which also shows that the Nursing Home is the largest portion of the bill. N. Bishop left the Meeting.

Rep. Cobbin moved, Rep. Copenhaver seconded, to approve the Minutes of the February 24, 1997 Executive Committee Meeting, as circulated. All in favor.

Rep. Copenhaver moved, Rep. Cobbin seconded, to approve the Treasurer's Report as circulated. All in favor.

Commissioner Chair Hill gave the Commissioners' Report:

Revenue is currently at 66.6% with four months left in the County's fiscal year.

The County is under on Expenses and very slightly under on Revenue.

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EXECUTIVE COMMITTEE MEETING  
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Executive Director Towne mentioned several line items that are currently overexpended but there should be money in the current budget to cover these items:

1. Maintenance Line - Sewerage - after the FY97 Budget was passed and in place, the Woodsville Water Treatment Plant doubled the County's sewerage rates. However, there is sufficient money in the current budget to handle this deficit.
2. Nursing Home Administration - Dues, Licenses, & Subscriptions - the Nursing Home's affiliate dues through the New Hampshire Association of Counties approved a special assessment to all ten counties to take care of the consultant who figures the new nursing home formula; this should appear later on the Revenue side. The new formula should be based on the acuity level for patients coming in to the nursing homes, i.e., degree of illness.
3. Medical Records Technician - there is a small deficit but this will be covered by this budget.
4. Volunteer Coordinator - was budgeted as a half-time position but then increased to a full-time position. This person is a paid employee who is in charge of all volunteers at the Nursing Home. Half of this money will come out of the Salary & Wages line.
5. Speech Pathologist - there was a contract with an individual who was to bill Medicaid for reimbursement, as the County cannot bill Medicaid directly for reimbursement. This individual refused to bill Medicaid and therefore broke the contract, ending his employment with the County. Other cost-effective avenues are currently being explored by the County.
6. The Farm Budget - Equipment Repair & Maintenance is overexpended because some major work was required on two of the larger Farm trucks.
7. Special Projects, Cooperative Extension - a long-time employee who did special projects such as 4-H, retired, and accrued benefits were paid out to her.

Commissioner Chair Hill mentioned that County Government Week will take place April 13-19, 1997, and described the various activities that will take place in Grafton County during that Week.

Commissioner Chair Hill told the Executive Committee that on April 3, 1997, there will be a vote at the Grafton County Nursing Home for a union.


Rep. MacNeil asked for a motion to allow the expenditure of \$1,170,855 in order to receive the sum of \$1,548,807 for the Proportionate Share Payment for Grafton County. Total Revenues for the County will be \$377,952. Executive Director Towne explained the background of the PSP for the County. The counties must apply for this money through the State in order to receive it from the federal government. Rep. Copenhaver so moved; Rep. Akins seconded the motion. All in favor.

Rep. MacNeil gave a brief legislative update including some upcoming bills to be voted upon this week in Concord. Rep. Akins mentioned he had reviewed a seatbelt bill which will change the New Hampshire age for seatbelts required from 12 to 18. This bill will be on the agenda in Concord this week.

Rep. Cobbin moved to adjourn; Rep. Copenhaver seconded the motion. All in favor.

The Meeting adjourned at 10:20 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk



GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
BOARD OF COMMISSIONERS' OFFICE  
NORTH HAVERHILL, NH  
MONDAY, FEBRUARY 24, 1997

PRESENT: Reps. LaMott, R. Hill, Eaton, MacNeil, Alger, Copenhaver, Cobbin, Almy, and Akins. Commissioners B. Hill and Burton. Financial Supervisor Clough. Treasurer Ward. Secretary Sorrentino.

EXCUSED: Commissioner Panagoulis, Executive Director Towne.

Chairman LaMott called the Meeting to order at 9:00 AM.

Rep. MacNeil moved, Rep. Hill seconded, to approve the Minutes of the Executive Committee Meeting of January 27, 1997 as amended. All in favor.

The Treasurer gave her Report:

The Treasurer reviewed the Cash Management Report. The Treasurer also stated that all bills are current and paid. She said there has been some discussion with the Department of Health & Human Services in Concord about electronically paying that State bill; however, there are problems with the State's computer software and this has not been rectified as yet. A discussion followed on the monthly State bill.

Rep. Cobbin asked about adjustments to the State bill. The Treasurer explained that an estimated bill is received each month; then Grafton County Human Services Administrator Nancy Bishop reviews this bill and makes adjustments prior to payment. Rep. Cobbin asked Chair LaMott if the Executive Committee could urge the County Commissioners to write to New Hampshire Health & Human Services Commissioner Morton and to the State Treasurer, asking for an explanation on how this billing system operates. Treasurer Ward defended the State's reasoning; Rep. Cobbin disagreed with the way the State handles such matters and said the County has a responsibility to look after such matters. Rep. Eaton mentioned she had run two State agencies from 1978 to 1984 and perhaps the Committee should first listen to the County people prior to writing to the State.

Rep. Hill asked if the Commissioners were satisfied with the way the billing process works for the monthly State bill. Commissioner Chair B. Hill said that they were and that the County has never been charged any interest nor had any problems after the bill was reviewed and adjusted. Rep. Akins asked for a final clarification of the State billing process. Financial Supervisor Clough explained how it works from the time the bill is received at the Commissioners' Office to the time it is paid.

Chair LaMott said he understood what Rep. Cobbin was saying and added that there are some problems with computer software adjustments at the State level. Rep. Cobbin agreed that the automation system has problems which were not addressed early on. Rep. Copenhaver said the Committee should not be premature in contacting the State. The Treasurer gave an explanation of the time frames involved in the State bill as to when the Human Services are provided. She added it is not unreasonable to expect the bill to be adjusted each month after a review. Rep. Akins said perhaps the County could ask the State how the automation project is progressing. All agreed. Chairman LaMott said perhaps the Commissioners could pursue this with John Disko, Executive Director of the New Hampshire Association of Counties.

Grafton County Human Services Administrator N. Bishop was asked to come in and explain the State bill payment process and adjustments made each month. N. Bishop explained that the State pays the bills to the providers and then bills the County for the County's portion of each service provided. She explained grants from the State to the old age and/or disabled, as well. N. Bishop left the Meeting.



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EXECUTIVE COMMITTEE MEETING  
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Treasurer Ward explained further on the State bill that N. Bishop must investigate and confirm or deny such matters as residency of an older person, if that person is the responsibility of Grafton County or not. Rep. Akins said perhaps a list could be made as to the types of adjustments made each month which could be helpful in identifying a pattern of the type of problems that could exist on the State level. The Treasurer said she would bring this variance report to the next Executive Committee Meeting.

Chairman LaMott said that more nursing home residents of Grafton County are outside of the County Nursing Home than in, being in other communities' nursing homes or private-care facilities but that these residents are the responsibility of Grafton County nonetheless. Also, nursing home rates vary greatly as well.

Rep. Copenhagen moved to accept the Treasurer's Report; Rep. R. Hill seconded the motion. All in favor.

Commissioner Chair Hill gave the Commissioners' Report:

Revenue is very good and is at 58.53%.

Commissioner Chair Hill discussed private-pay patients at the Nursing Home. She stated that Jail Revenue is up as well as the electronic monitoring program revenue. Commissioner Chair Hill explained that individuals monitored on this program must have a job to be part of the program to be released from the Jail with the electronic monitoring device. This program and the drug and alcohol program have saved the County money.

Rep. MacNeil asked about the Dues, Licenses, and Subscriptions line. Financial Supervisor Clough explained that most of these items are paid annually, in January, which is why this line item appears to be higher than the previous month. J. Clough and Commissioner Chair Hill explained the Gatekeeper Program which helps set nursing home rates. This program came into place after last year's budget had been passed. New Hampshire Health & Human Services Commissioner Morton has stated the rates will include the acuity levels in the future.

The fact that the reimbursement rate will never equal the actual per diem cost was discussed. Chairman LaMott reviewed with the Executive Committee the Daily Cost Sheet for the Nursing Home. There currently is a different of \$21.97 between the cost per day and the reimbursement to the County. Commissioner Chair Hill said the federal government pays 50%, the State pays 19.45%, and the County pays 30.55%.

Rep. Almy asked about the Jail Services and Drug Grant, which Commissioner Chair Hill and Financial Supervisor Clough explained. Commissioner Chair Hill also discussed expenses such as Office Supplies, which line is up. This matter will be addressed in the near future as the County has plans to purchase from another supplier. The general savings to the County from a program with that supplier through the New Hampshire Association of Counties should be 61%.

Rep. Copenhagen asked if the Commissioners had looked at the various telephone companies for savings to the County, such as MCI. Commissioner Chair Hill said this has been investigated.

Financial Supervisor Clough explained how the Workers' Comp is paid over a ten-month period. The largest portion is paid in January.

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EXECUTIVE COMMITTEE MEETING  
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Commissioner Chair Hill explained that the County's Liability Insurance is paid once a year and that is why it appears in the January statement.

A discussion of various line items followed, which Commissioner Chair Hill and Financial Supervisor Clough explained.

Rep. MacNeil moved to accept the Commissioners' Report as circulated; Rep. Cobbin seconded the motion. All in favor.

Rep. Cobbin moved to adjourn; Rep. R. Hill seconded the motion. All in favor.

The next Executive Committee Meeting will be held on Monday, March 17, 1997, at 9:00 AM.

The Meeting adjourned at 10:55 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
COMMISSIONERS' OFFICE CONFERENCE ROOM  
MONDAY, JANUARY 27, 1997

PRESENT: Representatives LaMott, Hill, Eaton, MacNeil, Alger, Almy, and Akins.  
Commissioners Burton and Panagoulis. Executive Director Towne.  
Treasurer Ward. Secretary Sorrentino.

EXCUSED: Representative Copenhagen, Commissioner Chair Hill.

ABSENT: Representative Cobbin.

Chairman LaMott called the Meeting to order at 9:05 AM.

Rep. MacNeil moved, Rep. Alger seconded, to approve the Minutes of the Executive Committee Meetings held on November 18, 1996 and December 11, 1996 as circulated. All in favor. Vice-Chair MacNeil signed the Minutes of both Meetings, as Rep. Copenhagen, Clerk, was excused from today's Meeting.

All members of the Executive Committee introduced themselves, as there are four new members.

Commissioner Panagoulis gave the Commissioners' Report, as Commissioner Chair Hill was excused from today's Meeting:

The County is in very good shape and all taxes are paid. Only one town has not paid the interest due for paying its taxes a few days late. All towns seem to be holding expenses down.

Chairman LaMott explained the various reports to the new Executive Committee members and mentioned that the Committee members receive these reports in the mail each month, about a week prior to the next Executive Committee Meeting.

Chairman LaMott discussed the cost-per-patient day at the Grafton County Nursing Home. Rep. Alger mentioned that he noted Human Services is up dramatically from last year in expenses, and asked why. Executive Director Towne explained there was a problem with the State bill a year ago when the State asked the County not to pay the August bill until the following March or April, which skewed the figures.

Rep. Eaton asked if there were any particular areas the Committee should watch to be able to know what shape the County is in. Executive Director Towne explained that at this time of the fiscal year, the County should be about 50% expended. County taxes were due in December of 1996. He added that the County lags behind until December, then "runs ahead" for the rest of the fiscal year. If there is a problem with any line item, the Executive Committee would be advised. He then discussed line-item transfers. The Comparison Cost Report, he added, is also a very good indicator of the County's position. The Executive Director said the three areas to be keyed in on would be the Nursing Home, Human Services, and Corrections, as these make up about 90% of the County's budget. Chairman LaMott said that these three areas have the largest number of variables, i.e., costs over which the County has no control.

Rep. Akins said it is difficult to follow the budget percentages when looking at lump-sum payments. He asked if another column of estimated revenues could be added to the Summary Report. Executive Director Towne said the County's software will not permit another column but that the information could be given in a separate report.

Rep. Almy questioned the cost per inmate day, why it was up so much over last year for staff, and down for food and clothing. Commissioner Panagoulis explained that staffing was increased, therefore the

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EXECUTIVE COMMITTEE MEETING  
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salary line, due to the December, 1995 hostage situation. Executive Director Towne explained that the food and clothing lines are driven by the census, which is down quite a bit from last year. He further explained that any large capital expenditures are asked to be held off until after December, when the County taxes are in. Rep. Akins asked about the no-smoking policy at the County Jail, and if incoming inmates who smoke have any programs available or if they are counseled for possible mood swings during withdrawal from smoking. Executive Director Towne said that those individuals are seen by a doctor and/or counseled; the County Jail has been smoke free since January of 1996 and this does not seem to be a problem at this time.

Rep. Alger asked about several items in the Revenue Summary Report. Chairman LaMott explained that items such as firewood will be changed in the future, as the County Forester has recommended that the County timber be saved for lumber, which brings in more revenue than using the wood for household firewood.

Rep. Alger asked about the Courthouse rent. Chairman LaMott and the Executive Director explained that the State Court System pays rent as a tenant; the Courthouse itself belongs to Grafton County.

Rep. Akins questions "Surplus Used to Reduce Taxes". Executive Director Towne said this figure comes from the prior year. Treasurer Ward further explained how that figure is used to reduce the County's taxes.

Rep. MacNeil suggested the Treasurer give her Cash Management Report, which was as follows:

The Treasurer explained the Capital Reserve Account including the Nursing Home, Farm, and Dispatch Accounts, which are held in CD's. She explained her method of obtaining the best interest rates on all County accounts, and the relationship with all County banks. She stated that she only deals with the County banks, not the commercial banks. This is all done, she explained, by statute and law. The Treasurer then discussed her recommendation for short-term investments, the County tax revenue which came in December of 1996, and the payroll for 305 County employees. There are approximately ten additional employees over last year. The Treasurer also explained the monthly State bill, which includes such areas as Children & Youth, and the Nursing Home. She mentioned that the cost of health insurance for County employees is a very good benefit, but costly.

Rep. Alger complimented Treasurer Ward and said he would like to see her after the Meeting to discuss several items. Rep. Eaton also thanked the Treasurer, and said she appreciated the clear explanation of the process. Rep. MacNeil congratulated the Treasurer on a job well done, and moved to accept the Treasurer's Report as submitted, and approve the short-term investment recommendation. Rep. Eaton seconded the motion. Chairman LaMott stated that Treasurer Ward did an outstanding job for Grafton County in helping reduce the County taxes. Rep. Hill said that he had heard from several people in Littleton that they feel the County portion of their tax bill is very reasonable, and he also complimented the Treasurer. All in favor.

Treasurer Ward made several recommendations to the Executive Committee for cutting the cost of County employee health insurance. Executive Director Towne told the Committee that there is an Employee Benefits Committee in place, chaired by Commissioner Panagoulis, which is currently looking at health insurance costs. Rep. Hill is a member of that Benefits Committee. In conjunction with health insurance, Commissioner Panagoulis mentioned the current union activity at the Nursing Home. All benefits must remain status quo until the union vote is taken. Chairman LaMott and Rep. Alger mentioned that perhaps



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employee payroll stubs should also show how much the County pays for health insurance each pay period, as this benefit is like "money in your pocket". The benefit is even more valuable, Rep. Alger pointed out, when one realizes it is an after-tax benefit.

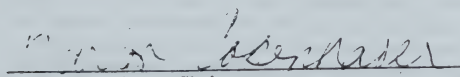
Rep. MacNeil moved, Rep. Hill seconded, to accept the Commissioners' Report. All in favor.

Commissioner Panagoulis mentioned the feasibility study for the Nursing Home's 1930 Building; \$10,000 has been set aside for this study, but an additional \$6,000 is needed. The study comes to a little over \$15,700, and mileage, telephone calls, etc. for the architectural firm is not included in their quote; the Commissioners asked for permission to spend the additional \$6,000 to cover the study, mileage, etc. Rep. Alger moved, Rep. MacNeil seconded, to approve the study, not to exceed \$16,000. Rep. Hill then asked about the study, which indicated a particular electrical firm in Littleton. He feels that although this firm does excellent work, their costs tend to run high. Commissioner Panagoulis said he would mention Rep. Hill's concerns to the architectural firm. Rep. Alger asked to be excused from voting, as he was not part of choosing the architectural firm process and has come in at the middle. He also said he felt other firms should be included in the feasibility study process. Rep. Akins disagreed, saying he felt the administration should have the latitude to choose the firm to be utilized for the study, especially with such a relatively small and very reasonable, in his opinion, amount of money. He said he felt that if the project were for \$100,000, for example, then a project of that magnitude should go through the RFP process. Executive Director Towne explained that the firm asked to do the feasibility study has done work for the County in past, such as the extension at the County Jail; this firm has expertise in nursing homes. Rep. Akins moved the question to authorize the over-expenditure of \$6,000 to have the feasibility study done for the Nursing Home's 1930 Building; Rep. MacNeil seconded the motion. A discussion followed. All in favor. Chairman LaMott then asked for a motion to clarify the request, stating the motion should be to expend the sum not to exceed \$16,000 for the feasibility study of the Nursing Home's 1930 Building. Rep. MacNeil so moved, Rep. Hill seconded the motion. Rep. Alger said he would abstain from voting, as he still disagreed, stating that he felt more than one firm should be involved in the study. Rep. MacNeil explained that the Board of Commissioners has the authority to make the recommendation for a single firm to do a study; that this had been decided upon by the Commissioners; that the only question before the Executive Committee was now permission to over-expend by an additional sum of \$6,000 for that study. Chairman LaMott stated that no one present could abstain from voting, they must say "yea" or "nay". Rep. Hill moved the question, Rep. Akins seconded that motion. The vote was five "yea" and two "nay". The motion was passed.

The next Meeting of the Executive Committee will be held on Monday, February 24, 1997, due to the holiday on Monday, February 17, 1997.

Rep. MacNeil moved to adjourn; Rep. Hill seconded the motion. All in favor.

The Meeting adjourned at 11:20 AM.

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION -  
REORGANIZATIONAL MEETING  
SUPERIOR COURTHOUSE CONFERENCE ROOM  
NORTH HAVERHILL, NH  
WEDNESDAY, DECEMBER 11, 1996

PRESENT: Representatives R. Hill, S. Eaton, S. Connolly, R. Trelfa, W. Williams, B. Ham, D. Teschner, S. Lovett, P. Chase, A. MacNeil, H. Hinman, W. Phinney, J. Alger, M. Copenhaver, R. Guest, E. Luker, P. Cobbin, P. Weber, P. Mirski, C. Below, R. Akins, and L. Guaraldi. Commissioners B. Hill and S. Panagoulis. Executive Director E. Towne. Treasurer K. Ward. Secretary E. Sorrentino.

EXCUSED: Representatives P. LaMott, Root, Nordgren, Almy, and C. Brown. Commissioner R. Burton.

Chair LaMott, being out of town and Vice-Chair N. Larson not having run for re-election, Clerk Copenhaver was the acting Chair for this Meeting. She called the Meeting to order at 10:30 AM.

Rep. Copenhaver had each Delegation member introduced. She then explained that the three officers at large would be elected individually and then the Representatives would separate into the three Commissioner districts. Each group would then elect two members each to serve on the Executive Committee.

Rep. Copenhaver opened the nominations for Executive Committee Chair. Rep. MacNeil nominated Rep. LaMott; Rep. Hill seconded the motion. Rep. Cobbin nominated Rep. MacNeil; Rep. Chase seconded the nomination. Rep. Copenhaver passed out and collected paper ballots for the voting. The Commissioners counted the votes. It was a tie vote. New ballots were distributed, collected, and counted. This resulted in another tie vote. Rep. MacNeil stood and said he would appreciate the Delegation's voting for Rep. LaMott as Chair, as he (Rep. MacNeil) would prefer to be Vice-Chair, if so nominated. Another vote was taken which resulted in the election of Rep. LaMott as Chair.

Rep. Copenhaver called for nominations for Vice-Chair of the Executive Committee. Rep. Teschner nominated Rep. MacNeil; Rep. Guaraldi seconded the nomination. Rep. Williams moved that the Clerk cast one ballot. Rep. Below seconded that motion. All in favor. The Vice-Chair of the Executive Committee is now Rep. MacNeil.

Rep. Copenhaver called for nominations for Clerk of the Executive Committee. Rep. Trelfa nominated Rep. Copenhaver; Rep. Hill seconded the nomination. Rep. Hill moved to close the voting; Rep. Trelfa seconded the motion and then asked the Clerk to cast one ballot. Rep. Hill seconded the motion. All in favor. The Clerk of the Executive Committee is Rep. Copenhaver.

The role was officially called at 10:55 AM. Rep. Copenhaver asked the Delegation members to please separate into the three Commissioner districts to caucus. The results were as follows:

District #1 - Reps. Akins and Almy.

District #2 - Reps. Hill and Eaton.

District #3 - Reps. Cobbin and Alger.

Rep. Copenhaver thanked the Executive Director for having provided the Delegation with coffee and donuts, then introduced the County Treasurer to the Delegation. The Treasurer explained the tax Anticipation Notes and that the County is based on a fiscal year rather than a calendar year. The County no longer borrows in August, but in November. The Treasurer stated she had eliminated all banking fees for the County and announced that Mascoma Savings Bank won the bid for the TAN's this year with a very good rate. Rep. Copenhaver said the Delegation is very happy to hear this good news, that there is a surplus as well, and thanked the Treasurer for her fine work.

GRAFTON COUNTY DELEGATION - REORGANIZATIONAL MEETING  
WEDNESDAY, DECEMBER 11, 1996  
Page 2

Commissioner Chair Hill said she had never seen such wonderful attendance at a meeting such as this and thanked everyone for coming. She said the Commissioners look forward to working with everyone.

Rep. Copenhaver told the Delegation that if they ever had any questions, to contact the Commissioners, who are always available to talk with them. She said Grafton County has a very fine County organization and the Executive Committee always gets along fine with the Commissioners at all meetings. Everyone has a good rapport, while recognizing their differences. Rep. Copenhaver said Grafton County can be very proud of this.

Rep. MacNeil told the Delegation that all Executive Committee meetings with the Commissioners are open to the public, and that the Delegation members are welcome to attend. They are normally held on the third Monday of every month, at 9:00 AM. This month there will be no meeting because of the holidays.

Commissioner Panagoulis said the Commissioners looked forward to joining the Delegation members for a tour of the Grafton County Dispatch Center and Sheriff's Department, then lunch and a tour at the Nursing Home and Jail.

Rep. Teschner said he had found that receiving the Minutes of each Executive Committee Meeting has been very helpful.

Rep. Lovett said that a North Country alliance should be "pushed" in this area, and that possibly the Executive Committee could work on this. Rep. MacNeil said he had spoken with Senator Gordon and they are both going to be obtaining information on such an alliance. Rep. Lovett asked that notices of any such meetings would be helpful.

Rep. Cobbin said he would like the Minutes to reflect his concern and protest with regard to the conduct of the bailiffs at the Courthouse this morning when small pocketknives were taken from Reps.

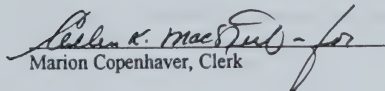
Copenhaver and Guest. He said these knives could not really be considered serious and that the judicial branch should realize they are not the sole owners of the Courthouse. Executive Director Towne replied that the Sheriff's Department, under whose jurisdiction the bailiffs work, is following the letter of the law and that any Delegation member desiring an identification card should contact the Sheriff's Department to avoid any future problems. Some members of the Delegation asked if their State identification cards would suffice; Executive Director Towne said he would check on this with the Sheriff's Department.

Rep. Mirski said he agreed with Rep. Cobbin's protest and objection.

Rep. Copenhaver moved to adjourn the Meeting; Rep. Hill seconded the motion. All in favor.

The Meeting adjourned at 11:15 AM, followed by a tour of the Grafton County Sheriff's Department and E-911 Dispatch Center, then lunch and a tour of the Nursing Home and Jail.

Respectfully submitted,

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
COMMISSIONERS' OFFICE CONFERENCE ROOM  
MONDAY, NOVEMBER 18, 1996

PRESENT: Representatives LaMott, MacNeil, Trelfa, Hill, and Copenhagen.  
Commissioners Hill and Panagoulis. Treasurer Ward.  
Executive Director Towne. Secretary Sorrentino.

EXCUSED: Representatives Crory, Larson, Below, and Cobbin. Commissioner Burton.

Chairman LaMott called the Meeting to order at 9:10 AM.

Representative MacNeil moved, Representative Trelfa seconded, to approve the Minutes of the Executive Committee Meeting of October 21, 1996. All in favor.

Chairman LaMott congratulated Treasurer Ward on being named Treasurer of the Year at the annual New Hampshire Association of Counties' Conference in October.

Treasurer Ward gave her Report:

1. The Treasurer reviewed her Cash Management Report.
2. The Treasurer has had to borrow early on the TAN's for the first time in three years. However, all bills are being paid, all payrolls are being met. There are three payroll periods in the Month of November. Chairman LaMott said he understands that the property taxes are not due until December 1 and that the Treasurer cannot control the fact that there are three payrolls during November.

Representative MacNeil moved, Representative Trelfa seconded, to accept the Treasurer's Report. All in favor.

Treasurer Ward then gave her report on the TAN's and distributed a list of "Banking in Grafton County as of October 1, 1996". There are six home-office County banks, two in each of the three districts. The Treasurer said she has only asked the County banks for the TAN's. Problems at Citizen's Bank were discussed.

The Treasurer said she sees problems for the County in the Spring of 1997 due to any unforeseen items that may arise at that time. She said she would like to ask permission first from the Commissioners and, with their approval, from the Executive Committee, to put aside about \$300,000 - \$400,000 from the tax monies during December and put this into a six-month CD, which would come due in May, to take care of any unforeseen items. The consensus of the Commissioners was to give the Treasurer permission to do so. Chairman LaMott asked for a motion. Representative Hill so moved; Representative Trelfa seconded the motion. All in favor.

Commissioner Chair Hill gave the Commissioners' Report:

Chair Hill said that the bottom line percentage point is 33.333%. Revenues pro-rated are a bit above, at 33.5% of the budgeted figure. Expenditures are at 31.5%.

Revenues are up for private-pay patients at the Nursing Home. Jail revenues are high due to a large number of inmates on electronic monitoring.



EXECUTIVE COMMITTEE MEETING  
MONDAY, NOVEMBER 18, 1996  
Page 2

Executive Director Towne discussed the Farm's Firewood Line of the Report. Nory Parr, the County Forester, recommended to the Commissioners that as most of the wood left on the Farm lot is good lumber, it should not be used for firewood but sold as lumber. The Executive Committee members agreed this is a very sound idea.

Commissioner Chair Hill discussed the new Nursing Home rate of \$115.11, effective October 1, 1996. Private pay rates were discussed.

Commissioner Chair Hill mentioned there is a good possibility that the County will once again receive a proportionate share Medicaid payment which possibly would come in January.

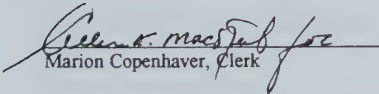
Commissioner Chair Hill mentioned to the Executive Committee that she had received a letter from the Extension Service requesting a representative attend their bi-monthly advisory council meetings. Representative Copenhagen suggested asking former Representative Bud Brown, who had expressed an interest in serving on this committee. Representative Copenhagen so moved, Representative MacNeil seconded the motion to nominate Bud Brown. Mr. Brown has four years of legislative experience and lives locally. All in favor. The Commissioners will approach Mr. Brown regarding his serving on this committee.

Commissioner Chair Hill suggested the Delegation members be invited to lunch and a tour of the Nursing Home on December 11, the day of their reorganizational meeting at the Superior Courthouse. Chairman LaMott said that all Delegation members should be invited and should also be asked to tour the Dispatch Center so that they can understand why the different towns are charged for services provided. The representatives should see for themselves the level of activity, Chairman LaMott stated.

Chairman LaMott said there will be an Executive Committee Meeting in December at the call of the Chairman, only if necessary.

Representative Copenhagen moved, Representative Trelfa seconded, to adjourn.

The Meeting adjourned at 10:30 AM.

  
Marion Copenhagen, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
COMMISSIONERS' OFFICE CONFERENCE ROOM  
MONDAY, OCTOBER 21, 1996

PRESENT: Representatives Hill, Trelfa, MacNeil, and Copenhaver. Commissioners Hill and Panagoulis. Executive Director Towne. Treasurer Ward. Secretary Sorrentino.

EXCUSED: Representatives LaMott, Larson, Crory, and Below. Commissioner Burton.

ABSENT: Representative Cobbin.

Executive Committee Clerk Copenhaver called the Meeting to order at 9:20 AM. Chair LaMott was attending a meeting in Concord and Vice-Chair Larson was in Salt Lake City on vacation. Both had asked to be excused from today's meeting.

Representative MacNeil moved, Representative Hill seconded, to approve the Minutes of September 16, 1996 as circulated. All in favor.

Treasurer Ward gave the Treasurer's Report: The County has to borrow until the taxes are in. The Treasurer gave the TANs report and mentioned she had visited the offices of all six County banks. Mascoma was the successful bidder on a line of credit, open ended. Representative MacNeil moved to accept the Treasurer's Report; Representative Trelfa seconded the motion. All in favor.

Chair Hill gave the Commissioners' Report: Chair Hill first announced to the Executive Committee that the annual New Hampshire Association of Counties' conference had been held at The Balsams earlier this month and at that time, the Honorable Kathleen W. Ward had been named County Treasurer of the Year. As the Treasurer was not able to attend the conference, Chair Hill today presented her with her plaque. The Treasurer said she appreciated the Commissioners and Executive Director having nominated her for this award. Representative Copenhaver said this award brings credit and glory to Grafton County. Chair Hill then announced to the Executive Committee that Ed Peterson, who had shown bravery during the hostage situation last December at the Grafton County Department of Corrections, won for County Corrections Officer of the Year, and that Steve Panagoulis won as County Commissioner of the Year. Representative Copenhaver said she has always been proud of Grafton County and is even more proud today after hearing of the three awards for Grafton County.

Chair Hill said the County is in good shape; however, some departments are already up to 25% of their office supplies budget. Executive Director Towne said this should come back into line shortly.

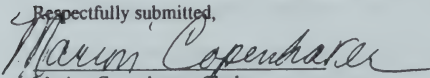
Representative Copenhaver asked Chair Hill how conditions are presently at the Jail, if the population is up. Chair Hill replied that the population is down.

Executive Director Towne distributed copies to the members of the Executive Committee of the audit report.

The next Executive Committee Meeting is scheduled for Monday, November 18, 1996, at 9:00 AM.

Representative MacNeil moved to adjourn; Representative Trelfa seconded the motion. All in favor. The Meeting adjourned at 9:50 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
COMMISSIONERS' OFFICE CONFERENCE ROOM  
MONDAY, JULY 22, 1996

PRESENT: Representatives LaMott, Hill, Trelfa, MacNeil, Larson, Copenhaver, and Cobbin.  
Commissioners Hill and Panagoulis. Executive Director Towne. Treasurer Ward.  
Secretary Sorrentino.

EXCUSED: Representatives Crory and Below. Commissioner Burton.

Chairman LaMott called the Meeting to order at 9:10 AM.

Representative Copenhaver moved, Representative MacNeil seconded, to approve the Minutes of the Executive Committee Meeting of June 17. All in favor.

Representative Copenhaver moved, Representative MacNeil seconded, to approve the Minutes of the Delegation Meeting to vote on the FY97 Budget, held June 24. All in favor.

Treasurer Ward gave the Treasurer's Report:

Treasurer Ward told the Executive Committee that there was good news. The County's \$1,600,000 has matured and the County earned \$42,432.76 in interest. Interest rates will continue to go down for investments, and up for borrowing. The County established the Farm and Dispatch accounts, which were invested at People's Bank in CD's. Representative MacNeil moved, Representative Larson seconded, to approve the Treasurer's Report. All in favor. Representative Copenhaver asked the Treasurer if she receives mileage when she visits the various banks. Treasurer Ward said that she does.

Chairman LaMott read aloud a letter of appreciation to the Treasurer on behalf of the entire Executive Committee to thank her for her excellent job in gaining so much money in interest for the County and her management of the County money in general with the various area banks.

Commissioner Chair Hill echoed the sentiments of Chairman LaMott to the Treasurer for doing an excellent job for the County.

Commissioner Chair Hill gave the Commissioners' Report for June:

The County did very well, Revenues are up 105.7%; Expenditures are up 102.9% but the County is still ahead in spite of this. Representative Cobbin asked procedural questions about expenditures and transfers. Executive Director Towne said that all appropriation transfers require Executive Committee approval at year-end.

Commissioner Chair Hill said that the Register of Deeds' Office is working on a reorganization plan, approved by the Commissioners. The Budget which was voted on and passed on June 24 by the Delegation now needs to be amended, although it does not change the bottom line in the Register of Deeds' Department even one cent. The Department will now be more efficient with the reorganization and new computer system whereby users will be able to make their own copies rather than have to wait for or have to order copies. Microfilming is being contracted out and the plans will be updated much more quickly than they had been in-house. Representative MacNeil asked why, if there will be no change in the bottom line, approval was necessary. Executive Director Towne explained that because the line items will change even though the bottom line remains the same, this requires approval by the Executive Committee. Chairman LaMott said that line item transfers of any amount used to have to be through the Executive Committee before anything was transferred from one line to another; later this was changed to a certain minimum amount to avoid any micromanaging and a long list of appropriation transfers. He said that the

GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
MONDAY, JULY 22, 1996  
Page 2

amendment being sought will approve those transfers of line items. An amendment does not need to go to the Delegation, as the bottom line remains unchanged. Representative Copenhaver asked if the employees concerned in the reorganization of the office were involved in the process. Commissioner Chair Hill said they were. Representative Larson moved to authorize the expenditure transfers in the Budget in the Register of Deeds' Department as recommended by the Commissioners. Representative Hill seconded the motion. All in favor.

Representative MacNeil moved to accept the Commissioners' Financial Report for June. Representative Hill seconded the motion. All in favor.

Appropriation transfers were further discussed. Chairman LaMott asked if the ones coming before the Executive Committee today will "close out the books" for Fiscal Year 1996. Executive Director Towne said that they would. Representative MacNeil said that he knows these appropriation transfers are necessary but asked if the department heads cannot see in advance that there will be possible over-expenditures to avoid so many transfers on an annual basis. Executive Director Towne said that each department receives a monthly report and if there are any problems, he speaks to that department. He said the current list is not alot considering the \$15 million budget of Grafton County. Representative Larson said that he still felt closer tabs should be kept on the departments' expenditures, especially if it continues to occur in the same area, such as in Dispatch. Executive Director Towne explained that Dispatch expenditures are up because E-911 came on line this past fiscal year. Representative Trelfa said that although these transfers may "close the books" for the year, the auditors could still make changes. Commissioner Chair Hill said that was correct. Representative Cobbin moved to approve the appropriation transfers. Representative Hill seconded the motion. A short discussion followed. Representative Larson said that perhaps the budget should be monitored monthly to avoid appropriation transfers and keep a better handle on things. All in favor.

Chairman LaMott asked when the auditors' report would be available; Executive Director Towne said this is usually available by September 1. Representative Copenhaver suggested that since this report will not be available in time for the next Executive Committee Meeting which normally would be held in August, and since there were no outstanding or pressing issues to discuss, perhaps the Meeting should be postponed until the third Monday in September, which would fall on September 16. Representative Hill so moved, Representative Trelfa seconded the motion, to hold the next Executive Committee Meeting on Monday, September 16, 1996. All in favor. Representative Trelfa asked to be excused from the September 16 Meeting, due to a conflict in his schedule.

Representative Copenhaver mentioned that she had attended the Family Day at the Grafton County Nursing Home on Saturday, July 20, which is an annual event, and it was wonderful. She said that everyone did an excellent job working on this, including two young volunteers who helped serve the food, and that alot of local donations made it possible for some of the events so that except for the food, the Family Day did not cost the County very much, and it was a huge success and well attended.

Executive Director Towne informed the Executive Committee that the Nursing Home rate did not increase July 1 and is not expected to rise until October 1 of this year.

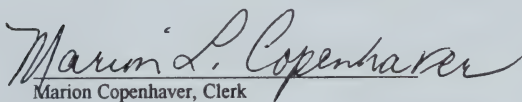


GRAFTON COUNTY DELEGATION  
EXECUTIVE COMMITTEE MEETING  
MONDAY, JULY 22, 1996  
Page 3

Representative MacNeil moved to adjourn; Representative Copenhaver seconded the motion. All in favor.

The Meeting adjourned at 10:00 AM.

Respectfully submitted,

  
Marion Copenhaver, Clerk

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## INDEPENDENT AUDITOR'S REPORT

### MASON+RICH

PROFESSIONAL  
ASSOCIATION  
ACCOUNTANTS  
AND AUDITORS

August 1, 1997

Board of County Commissioners  
County of Grafton, New Hampshire

We have audited the accompanying general purpose financial statements of the County of Grafton, New Hampshire as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the combined financial statements referred to above present fairly in all material respects, the financial position of the County of Grafton, New Hampshire at June 30, 1997 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The accompanying combined and individual fund financial statements listed as supporting schedules in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

*Mason+Rich, P.A.*

MASON + RICH PROFESSIONAL ASSOCIATION  
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COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1997

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term			
							Debt			
<b>ASSETS</b>										
Cash	\$182,376	\$7,569	\$ -	\$300	\$398,736	\$ -	\$ -			\$588,981
Temporary Investments	2,586,506	-	251,200	-	-	-	-			2,837,706
Investments	-	-	-	-	671,447	-	-			671,447
Accounts Receivable	14,828	-	-	815,239	-	-	-			830,067
Due from Other Governments (Note 2)	35,045	17,532	-	-	-	-	-			52,577
Due from Other Funds (Note 3)	628,186	-	30,325	-	-	-	-			658,511
Inventories	20,442	-	-	47,101	-	-	-			67,543
Prepaid Expenses	-	-	-	24,293	-	-	-			24,293
Property, Plant and Equipment (Net of Accumulated Depreciation) (Note 4)	-	-	-	786,249	-	6,359,796	-			7,146,045
Amount to be Provided for Sick Pay	-	-	-	-	-	-	98,670			98,670
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	-	543,895			543,895
<b>TOTAL ASSETS</b>	<b>\$3,467,393</b>	<b>\$25,101</b>	<b>\$281,525</b>	<b>\$1,673,382</b>	<b>\$1,070,183</b>	<b>\$6,359,796</b>	<b>\$642,565</b>			<b>\$13,519,935</b>

(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1997

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Agency	General Fixed Assets	Long-Term Debt				
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts Payable	\$993,469	\$ -	\$ -	\$12,997	\$ -	\$ -	\$ -				\$1,006,466
Accrued Expenses	133,628	-	-	308,685	-	-	-				442,313
Due to Other Governments (Note 2)	-	-	-	-	238,855	-	-				238,855
Due to Other Funds (Note 3)	30,325	17,532	-	541,159	69,495	-	-				658,511
Vested Sick Pay	-	-	-	157,620	-	-	98,670				256,290
Due to Specific Individuals	-	-	-	-	761,833	-	-				761,833
Capital Lease Obligation	-	-	-	-	-	-	43,895				43,895
Bonds Payable (Note 5)	-	-	-	-	-	-	500,000				500,000
Total Liabilities	1,157,422	17,532	-	1,020,461	1,070,183	-	642,565				3,908,163
Fund Equity											
Contributed Capital: Intergovernmental	-	-	-	112,925	-	-	-				112,925
County	-	-	-	120,330	-	-	120,330				120,330
Investment in General Fixed Assets	-	-	-	-	-	6,359,796	-				6,359,796
Retained Earnings	-	-	-	419,666	-	-	-				419,666
Fund Balance:											
Reserved for Encumbrances (Note 6)	365,908	-	-	-	-	-	-				365,908
Reserved for Unemployment Recrow	50,000	-	-	-	-	-	-				50,000
Designated for Specific Capital Projects	-	-	281,525	-	-	-	-				281,525
Designated for Specific Purposes	350,000	7,569	-	-	-	-	-				357,569
Unreserved:											
Undesignated	1,544,053	-	-	-	-	-	-				1,544,053
Total Fund Equity	2,309,961	7,569	281,525	652,921	-	6,359,796	-				9,611,772
TOTAL LIABILITIES AND FUND EQUITY											
	\$3,467,383	\$25,101	\$281,525	\$1,673,382	\$1,070,183	\$6,359,796	\$642,565				\$13,519,935

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ALL GOVERNMENTAL FUND TYPES  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<u>Revenues</u>				
Taxes	\$8,183,339	\$ -	\$ -	\$8,183,339
Intergovernmental	218,914	65,629	-	284,543
Jail	24,102	-	-	24,102
Farm	312,704	-	-	312,704
Charges for Services	931,035	-	-	931,035
Rent	222,872	-	-	222,872
Interest	151,116	62	14,451	165,629
Miscellaneous	32,439	-	-	32,439
Total Revenues	10,076,521	65,691	14,451	10,156,663
<u>Expenditures</u>				
Current:				
General Government	7,531,549	55,686	-	7,587,235
Jail	1,444,435	28,115	-	1,472,550
Farm	295,713	-	-	295,713
Capital Outlay	228,369	-	-	228,369
Debt Services: Principal	75,000	-	-	75,000
Interest	38,944	-	-	38,944
Total Expenditures	9,614,010	83,801	-	9,697,811
Excess (Deficiency) of Revenues Over Expenditures	462,511	(18,110)	14,451	458,852
<u>Other Financing Sources (Uses)</u>				
Proceeds from Capital Lease	38,648	-	-	38,648
Operating Transfers In	235,794	25,679	43,325	304,798
Operating Transfers (Out)	(69,004)	-	(681)	(69,685)
Total Other Financing Sources (Uses)	205,438	25,679	42,644	273,761
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	667,949	7,569	57,095	732,613
Fund Balances, Beginning of Year, Restated (Note 14)	1,642,012	-	224,430	1,866,442
Fund Balances, End of Year	\$2,309,961	\$7,569	\$281,525	\$2,599,055

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (NON-GAAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	General Fund		Variance Favorable (Unfavorable)	Special Revenue Funds		Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues						
Taxes	\$8,183,339	\$8,183,339	\$ -	\$ -	\$ -	\$ -
Intergovernmental	229,406	218,914	(10,492)	47,119	42,317	(4,802)
Jail	15,000	24,102	9,102	-	-	-
Farm	300,022	312,704	12,682	-	-	-
Charges for Services	899,000	931,035	32,035	-	-	-
Rent	218,373	222,872	4,499	-	-	-
Interest	100,500	151,116	50,616	-	-	-
Miscellaneous	7,022	32,439	25,417	-	-	-
Total Revenues	9,952,662	10,076,521	123,859	47,119	42,317	(4,802)
Expenditures						
General Government	7,775,857	7,531,549	244,308	46,722	39,881	6,841
Jail	1,492,851	1,444,435	48,416	33,493	28,115	5,378
Farm	295,937	295,713	224	-	-	-
Capital Outlay	253,423	189,721	63,702	-	-	-
Debt Service:	75,000	75,000	-	-	-	-
Principal						
Interest	38,944	38,944	-	-	-	-
Total Expenditures	9,932,012	9,575,362	356,650	80,215	67,996	12,219
Excess (Deficiency) of Revenues Over Expenditures	20,650	501,159	480,509	(33,096)	(25,679)	7,417
Other Financing Sources (Uses)						
Operating Transfers In	-	235,794	235,794	33,096	25,679	(7,417)
Operating Transfers (Out)	(1,258,880)	(69,004)	1,189,876	-	-	-
Total Other Financing Sources (Uses)	(\$1,258,880)	\$166,790	\$1,425,670	\$33,096	\$25,679	(\$7,417)
						(Continued)

The Accompanying Notes are an Integral Part of This Financial Statement



COUNTY OF GRAFTON, NEW HAMPSHIRE  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET (NON-GAAP) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	General Fund		Variance	Special Revenue Funds		
	Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (Budgetary Basis)</b>						
	(\$1,238,230)	\$667,949	\$1,906,179	\$ -	\$ -	\$ -
<b>Adjustments:</b>						
Proceeds of Capital Leases	-	38,648	38,648	-	-	-
Capital Outlay - Capital Leases - Sheriff	-	(38,648)	(38,648)	-	-	-
Nonbudgeted Special Revenue Funds	-	-	-	-	7,569	7,569
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses) (GAAP Basis)</b>						
	(1,238,230)	667,949	1,906,179	-	7,569	7,569
<b>Fund Balance, Beginning of Year, Restated (Note 14)</b>	1,642,012	1,642,012	-	-	-	-
<b>Fund Balance, End of Year</b>	\$403,782	\$2,309,961	\$1,906,179	\$ -	\$7,569	\$7,569

The Accompanying Notes are an Integral Part of This Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Enterprise (Grafton County Home)
<u>Operating Revenues</u>	
Charges for Services	\$6,539,125
Other	6,018
Total Operating Revenues	<u>6,545,143</u>
<u>Operating Expenses</u>	
General Operating	6,229,210
Depreciation	95,931
Total Operating Expenses	<u>6,325,141</u>
Operating Income (Loss)	220,002
<u>Operating Transfers In (Out)</u>	
Operating Transfers (Out)	<u>(235,112)</u>
Net Income (Loss) (Exhibit E)	(15,110)
Add: Credit Arising from Transfer of Depreciation to Contributed Capital: Intergovernmental (Note 4)	<u>23,825</u>
Increase (Decrease) in Retained Earnings	8,715
Retained Earnings, Beginning of Year	<u>410,951</u>
Retained Earnings, End of Year	<u>\$419,666</u>

The Accompanying Notes are an Integral Part of this Financial Statement

Exhibit E

COUNTY OF GRAFTON, NEW HAMPSHIRE  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Enterprise (Grafton County Home)
<u>Cash Flows From Operating Activities</u>	
Net Operating Income (Loss), Exhibit D	\$220,002
Adjustments to Reconcile Net Operating Income (Loss) To Net Cash Provided by Operating Activities:	
Depreciation	95,931
Change In Operating Assets and Liabilities:	
(Increase) Decrease in Operating Assets:	
Accounts Receivable	(359,830)
Inventories	2,861
Increase (Decrease) in Operating Liabilities:	
Accounts Payable	(5,711)
Accrued Expenses	29,538
Due to Other Governments	(25,345)
Accrued Sick Pay	14,154
Total Adjustments	(248,402)
Net Cash Provided by Operating Activities	(28,400)
<u>Cash Flows from Noncapital Financing Activities</u>	
Operating Transfers In (Out) to Other Funds	123,377
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition of Property, Plant and Equipment	(94,977)
Net Cash Provided by Capital and Related Financing Activities	(94,977)
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning of Year	300
Cash and Cash Equivalents, End of Year	\$300
<u>Noncash Transactions:</u>	
Fully Depreciated Equipment Written Off	\$27,157

The Accompanying Notes are an Integral Part of this Financial Statement

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Grafton, New Hampshire conform to generally accepted accounting principles as applicable to governmental units, except as noted in the following. The following is a summary of the more significant policies:

A. Reporting Entity

The accompanying financial statements include the transactions of all funds and account groups of the County of Grafton, New Hampshire and other governmental organizations over which the County's elected officials exercise oversight responsibility in accordance with criteria set forth in the National Council on Governmental Accounting (NCGA) Statement No. 3. The funds are established under the authority of the County Charter and their operations as reflected in these financial statements are those under the control of the County's governing body. The account groups are those required by financial reporting standards for governmental units.

B. Basis of Presentation

I. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are used by the County.

**GOVERNMENTAL FUNDS**

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

(Continued)



COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**PROPRIETARY FUNDS**

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**FIDUCIARY FUNDS**

Agency Funds - Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

II. Account Groups

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

General Long-Term Debt Account Group

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Account Group, not in the governmental funds. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Non-current portions of long-term receivables due to governmental funds are reported on their balance sheets, in spite of their spending measurement focus. Special reporting treatments are used to indicate however, that they should not be considered "available spendable resources", since they do not represent net current assets. Recognition of governmental fund type revenues represented by non-current receivables is deferred until they become current receivables. Non-current portions of long-term loans receivables are offset by fund balance reserve accounts.

Because of their spending measurement focus, expenditures recognition for governmental fund types is limited to exclude amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures of fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

The proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Buildings	5 to 70 Years
Equipment	3 to 20 Years

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property tax revenues (taxes) are collected for the County by the Towns and Cities in the County and are remitted to the County annually in December. Accordingly, tax revenues are recognized in the year for which taxes have been levied.

Licenses and permits, charges for services and other revenues are recorded as revenues when received in cash as they are generally not measurable until actually received. Investment earnings are recorded as earned if they are both measurable and available.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

In applying the susceptible to accrual concept to intergovernmental revenues (grants, subsidies and shared revenues), the legal and contractual requirements of the numerous individual programs are used as a guidance. There are however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditures and nearly irrevocable, i.e., equal employment opportunity. These resources are reflected as revenues at the time of receipt or earlier if they meet the criteria of availability.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule includes principal and interest on general long-term debt which is recognized when due.

All proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

D. Budgets and Budgetary Accounting

Grafton County observes the following procedures in establishing the budgetary data reflected in the financial statements:

1. The County Commissioners deliver or mail to each member of the County Convention and to the chairman of the Board of Selectmen in each Town and the Mayor of each City within the County and to the Secretary of State prior to June 1 annually their itemized budget recommendations together with a statement of actual expenditures and income for at least nine months of the preceding fiscal year.
2. Within ten to twenty days after the mailing of the budget, a public hearing is held on the budget estimates as submitted by the Commissioners.
3. Twenty-eight days must elapse after the mailing of the estimated operating budget before the County Convention may vote on the appropriations for the ensuing budget period.
4. The County Convention must adopt its annual budget no later than September 1.
5. The final form of the County Budget is filed with the Secretary of State's office and the Commissioner of Revenue Administration no later than 30 days after the adopting of the budget.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

6. The Commissioners must get authorization from the Executive Committee of the delegation to transfer budgeted amounts between any line items within any fund; any revisions that alter the total expenditures of any fund must be approved by the executive committee of the delegation.
7. Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds and Enterprise Fund. However, the County legally adopts only one budget for three funds.
8. Budget appropriations lapse at year end except for any outstanding encumbrances or approved appropriation carryovers.
9. Budgets for the General and Special Revenue (Victim/Witness Grant and Drug Grant - Corrections) Funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets for the Enterprise Fund are adopted on a basis which is not consistent with GAAP. The budget for the enterprise fund is prepared on the modified accrual basis while GAAP requires the full accrual basis.
10. Budgetary information presented in Exhibit C includes transfers authorized by the executive committee.

E. Deposits and Temporary Investments

Deposits

At year end the carrying amount of the County's deposits (cash and temporary investments) was \$2,750,577 and the bank balance was \$2,733,752. Of the bank balance, \$274,263 was covered by federal depository insurance, \$1,610,241 was collateralized by U. S. Treasury Notes and \$849,248 was uninsured and uncollateralized.

The uninsured and uncollateralized deposits were held by the General Fund (\$350,895) Special Revenue Funds, (Sheriff Department Law Enforcement - \$7,569) Capital Projects, (Capital Reserves - Nursing Home \$127,091) and Agency Funds (Register of Deeds \$250,069, Commissary \$11,709, Inmate \$3,833, Sheriff Department \$25,564, and Patient Funds \$72,518).

For purposes of the statement of cash flows, all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased are considered to be cash equivalents.

Temporary Investments

Temporary investments consist of certificates of deposit and are reported at cost, which approximates market value.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County Treasurer is authorized by State statutes and with the approval of the Commissioners to invest excess funds "in obligations of the U.S. Government, in the public deposit investment pool established pursuant to RSA 383:22-24, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws or in the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

New Hampshire Public Deposit Investment Pool

The County participates in the New Hampshire Public Deposit Investment Pool established in accordance with RSA 383:22-24. Total funds on deposit with the Pool at year end were \$676,110 and are reported as temporary investments on the General Fund. Based on GASB Statement No. 3, investments with the Pool are considered to be unclassified. At this time, the Pool's investments are limited to "short-term U.S. Treasury and U.S. Government Agency obligations, State of New Hampshire and New Hampshire municipal obligations, certificates of deposit from A1/P1-rated banks, money market mutual funds (maximum of 20% of portfolio), overnight to 30-day repurchase agreements (no limit, but collateral level at 102% in U.S. Treasury and Government Agency instruments delivered to Custodian) and reverse overnight repurchase agreements with primary dealers or dealer banks.

F. Investments

Investments of the Agency Funds, IRC Section 457 Deferred Compensation Plan are carried at market value (\$671,447). Additional disclosures are not required as the plan is operated by a third party.

G. Inventories

Inventories are priced at lower of cost or market on the first-in, first-out basis. Inventory in the general fund consists of expendable supplies of the Jail and Farm. The cost is recorded as an expenditure at the time individual inventory items are used (consumption method).

Inventories of the Enterprise Fund consist of supplies and food.

H. Accumulated Unpaid (Vacation and Sick Pay) Earned Time

Statement 4 of the NCGA requires that the current and non-current portions of earned time liabilities be reported on the governmental fund and general long-term debt account group balance sheets respectively. The County accrues current accumulated earned time in the General Fund and long-term earned time in the General Long-Term Debt Account Group.

(Continued)



COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Enterprise Fund (Grafton County Home) accrues accumulated unpaid earned time pay and recognizes the expense in the period the pay is earned. The accumulated accruals are \$384,642 County Home, \$133,628 General Fund and \$98,670 General Long-Term Debt Account Group.

Earned Time includes vacation, personal, and sick benefits. Earned Time is accrued based upon: length of employment, up to 300 hours for full-time employees, 240 for 4/5 part-time and 180 hours for 3/5 part-time employees.

Upon termination in good standing, an employee receives a lump sum payment of all unused accrued current Earned Time. The employee is also eligible to receive payment of 1/4 the number of days in the long-term earned time, not to exceed 16 days total. Upon retirement, an employee received a lump sum all unused accrued current earned time. The employee is also eligible to receive payment of 1/3 the number of days in the long-term earned time, no to exceed 20 days total.

I. Capital Lease Agreement - Sheriff's Vehicles

The County's General Fund has entered into agreements for the lease of vehicles for the Sheriff's Department. The leases meet the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, Accounting for Leases. Accordingly, equipment has been recorded in the General Fixed Asset account and the principal balance of the capital lease has been recognized in the General Long-Term Debt account group. As required by the Government Accounting Standards Board (GASB), the acquisition of the vehicles and the proceeds from the capital lease have been recognized at the beginning of the lease. Payments on the capital lease are annually charged to principal and interest expenditures on debt service - capital lease.

J. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DUE FROM/TO OTHER GOVERNMENTS

Amounts due from other governments include:

General Fund:

State of New Hampshire	\$ 29,783
Due From Towns - Dispatch	1,069
U.S. Forestry	<u>4,193</u>
Total General Fund	<u>35,045</u>

Special Revenue:

State of New Hampshire	<u>17,532</u>
TOTALS	<u>\$ 52,577</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Amounts due to other governments include:

<u>Agency Funds (Register of Deeds):</u>	
State of New Hampshire	<u>\$238,855</u>

NOTE 3 - INDIVIDUAL INTERFUND RECEIVABLES AND PAYABLES

The balances were:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 628,186	\$ 30,325
Special Revenue:		
Victim/Witness Grant	-	3,652
Drug Grants-Corrections	-	5,811
CDBG Grants	-	8,069
Capital Projects:		
Capital Reserve - Farm	30,325	-
Enterprise Fund:		
Grafton County Home	-	541,159
Fiduciary:		
Agency - Patient Funds	-	55
Agency - Register of Deeds	-	54,440
Agency - Sheriff's Department	-	<u>15,000</u>
Totals	<u>\$ 658,511</u>	<u>\$ 658,511</u>

NOTE 4 - PROPERTY, PLANT AND EQUIPMENT

General Fixed Assets Account Group

	<u>Balance July 1</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30</u>
<u>Cost or Estimated Cost</u>				
Building and Land:				
General Government	\$2,811,276	\$ 40,494	\$ -	\$2,851,770
Jail	1,861,747	-	-	1,861,747
Farm	485,626	-	-	485,626
Equipment:				
General Government	843,397	38,648	(15,347)	866,698
Jail	50,610	1,381	-	51,991
Farm	<u>241,964</u>	<u>-</u>	<u>-</u>	<u>241,964</u>
Total Cost or Estimated Cost	<u>\$6,294,620</u>	<u>\$ 80,523</u>	<u>\$(15,347)</u>	<u>\$6,359,796</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Enterprise Fund

The following is a summary of proprietary fund property, plant and equipment:

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Depreciation</u>
Buildings and Improvements	\$1,359,168	\$ (871,872)	\$ 487,296
Sewer	508,842	(394,354)	114,488
Equipment	<u>339,843</u>	<u>(155,378)</u>	<u>184,465</u>
Totals	<u>\$2,207,853</u>	<u>\$ (1,421,604)</u>	<u>\$ 786,249</u>

Depreciation recognized on County Home fixed assets acquired through externally restricted intergovernmental grants has been closed to Contributed Capital: Intergovernmental.

NOTE 5 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the County for the year:

Payable at July 1	\$ 698,047
Proceeds of Capital Lease	38,648
Bonds Retired	(75,000)
Payments on Capital Lease	(51,054)
Increase (Decrease) in Vested Sick Pay	<u>31,924</u>
Payable at June 30	<u>\$ 642,565</u>

Long-term debt payable at year end is comprised of the following individual issues:

General Obligations Bonds

\$1,100,000 - 1988 Jail Addition	
Bonds, due in Annual Installments of	
\$75,000 Through July 1998; \$70,000	
From July 1999 to 2003; Interest at	
6.95% to 7.55%.	<u>\$ 500,000</u>

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Capital Lease Obligations

1997 Sheriff Vehicle Lease Payable, Due in Annual Payments of \$13,640.19, including interest at 6.25%, Final Payment Due 1999.	\$ 25,008
1996 Sheriff Vehicle Lease Payable, Due in Annual Payments of \$20,067 Including Interest at 6.25%, Final Payment Due 1998.	<u>18,887</u>
Total	<u>\$ 43,895</u>

Future minimum payments under the capital lease consisted of the following at year end:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 31,027	\$ 2,681	\$ 33,708
1999	<u>12,868</u>	<u>772</u>	<u>13,640</u>
Total	<u>\$ 43,895</u>	<u>\$ 3,453</u>	<u>\$ 47,348</u>

The debt service requirements of the County's outstanding bonds are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1998	\$ 75,000	\$ 33,656	\$ 108,656
1999	75,000	28,369	103,369
2000	70,000	23,223	93,223
2001	70,000	18,183	88,183
2002	<u>70,000</u>	<u>13,073</u>	<u>83,073</u>
Subtotal	360,000	116,504	476,504
Thereafter	<u>140,000</u>	<u>10,535</u>	<u>150,535</u>
Total	<u>\$ 500,000</u>	<u>\$ 127,039</u>	<u>\$ 627,039</u>

NOTE 6 - RESERVATIONS AND DESIGNATIONS OF FUND EQUITY BALANCES

Reserved for Encumbrances

Encumbrances and designations of fund balances of the General and Special Revenue Funds are carried forward to the subsequent fiscal year. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not yet constitute expenditures or liabilities.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

General Fund

General Government:	
Administration - County Commissioners	\$ 5,378
Register of Deeds	12,057
Human Services	262,917
Salary/Benefit - Education	1,385
Extension Service	1,913
Capital Outlay:	
County Attorney	1,200
Registry of Deeds	8,542
Register of Deeds Surcharge	10,683
Maintenance	24,000
Energy Conservation	2,575
Extension Service	801
Farm	4,330
Operating Transfers Out - Nursing Home	
Feasibility Study	8,000
Energy Conservation	2,947
Computer Training	5,000
New Equipment	2,680
Oxygen	2,000
Legal	9,500
Total	<u>\$365,908</u>

Fund Balance Reserved for Unemployment Escrow

The County is self-insured for purposes of unemployment insurance, i.e., the State bills the County only for actual unemployment benefits received by former County employees. The County budgets an annual expenditure based upon previous year's actual cost. At year end the County has an accumulated reserve of \$50,000. There were no current year expenditures from the reserve.

Designated for Specific Capital Projects

Designated for specific Capital Project expenditures in future years as follows:

Capital Reserve - Nursing Home	\$ 227,091
Capital Reserve - Farm	40,742
Capital Reserve - Dispatch	<u>13,692</u>
Total	<u>\$ 281,525</u>

(Continued)



COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Designated for Specific Purposes

Fund balance designated for specific purposes on the General Fund (\$350,000) is designated for an appropriation voted by the County Delegation to be transferred in fiscal year 1997-98 to the Nursing Home Capital Reserve fund from available fund balance.

Fund balance designated on the Special Revenue Fund (\$7,569) is designated for a Sheriff's Department Law Enforcement Grant.

NOTE 7 - BUDGETED DECREASE IN FUND BALANCE

The budgeted decrease (\$1,238,230) in General Fund fund balance on Exhibit C represents \$1,000,000 budgeted by the County from beginning fund balance to reduce the tax rate, \$201,405 of appropriation carryovers approved from the prior year and \$36,825 (\$6,500 Dispatch Capital Reserves, \$30,325 Farm Capital Reserves) appropriated by the County Delegation from available fund balance (surplus).

NOTE 8 - PENSION PLAN

Plan Description - Substantially all County employees participate in the State of New Hampshire Retirement System (the System), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS). All County full-time employees are eligible to participate in the System. The System is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH.

Group I employees who retire at or after age 60 but before age 65 are entitled to retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.50% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Group II Employees who attain age 45 with 20 years or more of service are entitled to retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The System also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the State Legislature.

Funding Policy - The System is funded by contributions from both the employees and employers. Group I employees are required by State statute to contribute 5.0 percent of gross earnings. Group II employees are required to contribute 9.3 percent of their gross earnings. The employer must, under the same statute, contribute monthly at an actuarially determined rate. The current rates are 3.14% (2.18% for teachers, 2.48% for police officers and 4.87% for firefighters) of covered payroll. The contribution requirement for the year ended June 30, 1997 was \$466,986, which consisted of \$182,585 from the County and \$284,401 from employees. The County's contributions to the System for the years ended June 30, 1996 and 1995 were \$166,291 and \$134,912, respectively, which were equal to the amount required under State statute to be contributed for each year.

NOTE 9 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

NOTE 10 - CONTINGENT LIABILITIES - FEDERAL ASSISTANCE

The County participates in a federally assisted contract for services with the Department of Health and Human Services Medicaid (Title XIX) - through the New Hampshire Department of Health and Human Services and also receives CDBG grant funds from the New Hampshire Office of State Planning as well as grant funds from the New Hampshire Office of the Attorney General.

The contract and the grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract and the grants for or including the year ended June 30, 1997 have not yet been reviewed by the grantor. Accordingly, the County's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount if any, of expenditures which may be disallowed by the contracting agencies cannot be determined at this time although the County expects such amounts if any, to be immaterial.

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

NOTE 11 - OPERATING LEASES

Operating lease expenditures totaled \$11,987 for the year and are reported under capital outlay (Sheriff's Department).

NOTE 12 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County, along with numerous other municipalities in the State, is a member of three public entity risk pools in the State currently operating as a common risk management and insurance program for which all political subdivision in the State of New Hampshire are eligible to participate. The pools provide coverage for workers' compensation, unemployment and property liability insurance. As a member of the property liability pool, the County shares in contributing to the cost of and receiving benefits from a self-insured pooled risk management program. Contributions paid for the fiscal year 1996-97 totaled \$102,652 for property liability coverage, with no unpaid contributions at year end. There were no deductible claims for the fiscal year. During the fiscal year the County received \$19,333 as a "dividend" from the pool for the years 1989 to 1994.

The pool agreement permits the pool to make additional assessments to members should there be deficiency in pool assets to meet its liabilities. At this time, the pool foresees no likelihood of an additional assessment for past years.

NOTE 13 - CONTINGENCIES

The County generally follows the practice of recording liabilities resulting from claims and legal actions only when they become fixed or determinable in amount.

A current pending case filed by a Jail inmate alleges that the inmate was abused at the County Jail and Corrections officials took no action. A Federal court granted a judgement in favor of the County, but the plaintiff has taken an appeal to the First Circuit Court of Appeals in Boston. The claim for damages against the County is for \$50,000,000. It is management's opinion that the County is not liable for this suit and the County intends to contest the case vigorously.

NOTE 14 - RESTATEMENT OF BEGINNING FUND BALANCE

Beginning fund balance on the General Fund has been decreased by \$2,500 from \$1,644,512 to \$1,642,012 to reflect an accounts payable for fiscal year 1995-96 that was not previously reported.

COUNTY OF GRAFTON, NEW HAMPSHIRE  
GENERAL FUND  
SCHEDULE OF REVENUES COMPARED TO BUDGET  
(NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Adopted Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
<b>Taxes</b>			
County Taxes	\$8,183,339	\$8,183,339	\$ -
Total Taxes	8,183,339	8,183,339	-
<b>Intergovernmental</b>			
National Forest-Unincorporated	234	210	(24)
Federal Payment in Lieu of Taxes	30,000	33,566	3,566
Drug Task Force and Drug Grant	22,700	25,425	2,725
County Attorney	21,000	1,640	(19,360)
Juvenile Alternative Program	154,472	154,473	1
Flexible Funding	-	3,600	3,600
Unclaimed Property Distribution	1,000	-	(1,000)
Total Intergovernmental	229,406	218,914	(10,492)
<b>Jail</b>	25,000	24,102	9,102
<b>Farm</b>			
Sale of Milk	198,000	230,073	32,073
Sale of Livestock	7,000	7,545	545
Services to Courthouse/Administration	2,800	3,300	1,300
Services to Jail	25,000	25,000	-
Sale of Wood	9,000	7,293	(1,707)
Produce to Nursing Home	30,000	15,547	(14,453)
Services to Nursing Home	12,022	12,022	-
House Expenses Reimbursed	10,200	10,233	33
Miscellaneous	6,000	1,191	(4,809)
Total Farm	300,022	312,704	12,682
<b>Charges for Services</b>			
Register of Deeds Surcharge	30,000	34,544	4,544
Register of Deeds	525,000	527,576	2,576
Sheriff's Department Fees	110,000	126,229	16,229
Sheriff's Department Dispatch Service	119,500	114,267	(5,233)
White Mountain Forest Patrols	17,500	18,624	1,124
Reimbursement, Prisoner Return	4,000	8,217	4,217
Court Bailiffs	79,000	80,887	1,887
VOREC Electronic Monitors	4,000	11,482	7,482
Reimbursement from UNH	5,000	5,000	-
Special Duty Assignments	5,000	4,209	(791)
Total Charges for Services	899,000	931,035	32,035
<b>Rent</b>			
Unified Court System	210,528	210,528	-
Courthouse	7,845	12,344	4,499
Total Rent	\$218,373	\$222,872	\$4,499

(Continued)

Schedule A-1  
(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
GENERAL FUND  
SCHEDULE OF REVENUES COMPARED TO BUDGET  
(NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Adopted		Variance
	Budget	Actual	Favorable
			(Unfavorable)
<b>Interest</b>			
Interest	\$100,000	\$149,330	\$49,330
Interest on County Taxes	500	1,786	1,286
Total Interest	100,500	151,116	50,616
<b>Miscellaneous</b>			
Sale of Cruisers	2,500	4,213	1,713
Conservation District	2,000	2,000	-
Insurance Refunds	2	19,333	19,331
Gas Tax Refund	20	-	(20)
Miscellaneous	2,500	6,893	4,393
Total Miscellaneous	7,022	32,439	25,417
<b>Total Revenues</b>	<u>\$9,952,662</u>	<u>\$10,076,521</u>	<u>\$123,859</u>



COUNTY OF GRAFTON, NEW HAMPSHIRE  
GENERAL FUND - GENERAL GOVERNMENT  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Adopted Budget	Prior Year's Encumbrances	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>General</b>						
Administration - County Commissioners	\$205,120	\$ -	(\$310)	\$204,810	\$198,302	\$6,508
- Treasurer	6,124	-	310	6,434	6,356	78
- County Delegation	8,500	-	-	8,500	5,813	2,687
Prior Year's Encumbrances - Commissioners	-	4,996	-	4,996	4,886	110
County Attorney	274,888	-	151	275,039	261,079	13,960
Domestic Violence Prosecutor	20,000	-	-	20,000	-	20,000
Prior Year's Encumbrances	-	3,000	-	3,000	-	3,000
Register of Deeds	356,891	-	-	359,351	338,573	20,778
Prior Year's Encumbrances	-	11,887	2,460	11,887	3,346	8,541
Sheriff's Department	622,228	-	-	622,228	603,595	18,633
Dispatch Center	310,142	-	-	310,142	309,727	415
Medical Referee	20,000	-	-	20,000	15,158	4,842
Human Services	5,009,743	-	(54,600)	4,955,143	3,915,234	1,039,909
Prior Year's Encumbrances	-	61,850	-	61,850	63,315	(1,465)
Mediation Program	68,501	-	163	68,664	58,496	10,168
Extension Service	199,552	-	-	199,552	191,678	7,874
Prior Year's Encumbrances	-	3,491	-	3,491	1,578	1,913
County Vehicle	-	-	-	-	480	(480)
Increase (Decrease) in Vacation Leave	-	-	-	-	30,528	(30,528)
Social Services Agencies	399,470	-	-	399,470	386,170	13,300
Conservation District	30,458	-	-	30,458	29,583	875
North Country Council	1,500	-	-	1,500	1,500	-
Salary/Benefits Adjustment	64,574	-	-	64,574	56,721	7,853
Interest, Tax Anticipation Notes	15,000	-	(2,500)	12,500	6,593	5,907
Contingency Account	17,000	-	(1,210)	15,790	13,677	2,113
Medicaid Proportionate Share	-	-	-	-	918,013	(918,013)
Federal Forest Reserve	234	-	-	234	210	24
Juvenile Detention	100	-	-	100	-	100
Unemployment Insurance	5,000	-	(4,997)	3	-	3
Unified Court System	118,641	-	(2,500)	116,141	110,932	5,209
Total General Government	\$7,753,666	\$85,224	(\$63,033)	\$7,775,857	\$7,531,549	\$244,308

## Schedule A-3

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GENERAL FUND - JAIL  
 SCHEDULE OF COST PER INMATE DAY  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Amount	Cost Per Inmate Day*
Salaries and Wages	\$766,823	\$34.41
Uniforms	5,788	0.26
Social Security	59,394	2.67
Health Insurance	106,010	4.76
Retirement	22,406	1.01
Workmen's Compensation Insurance	3,931	0.18
Unemployment Compensation	1,409	0.06
Education and Conferences	4,939	0.22
Consultants	15,360	0.69
Contracted Services-Farm	25,000	1.12
VOREC Electronic Monitor	2,218	0.10
Ambulance Service	1,074	0.05
Mental Health Consulting Services	6,466	0.29
Dues, Licenses and Subscriptions	1,028	0.05
Postage	588	0.03
Supplies	8,676	0.39
Meals	257,330	11.55
Laundry	12,834	0.58
Prisoner Clothing/Supplies	6,241	0.28
Medical/Dental	62,766	2.82
Plant Operation	61,639	2.77
Telephone	2,259	0.10
Repairs and Maintenance	918	0.04
Property Insurance	5,380	0.24
Liability Insurance	2,150	0.10
Building Renovations	1,808	0.08
	<u>\$1,444,435</u>	<u>\$64.82</u>

\*Inmate Days = 22,284

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GENERAL FUND - CAPITAL OUTLAY  
 SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BASIS)  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Capital Outlay</u>			
County Attorney:			
Prior Year's Encumbrance	\$2,815	\$ -	\$2,815
Register of Deeds	46,800	46,800	-
Prior Year's Encumbrance	13,895	-	13,895
Sheriff's Department	69,613	64,524	5,089
Courthouse Maintenance	66,200	39,215	26,985
Prior Year's Encumbrance	15,423	8,953	6,470
Energy Conservation	1	-	1
Extension Service	5,217	4,416	801
Prior Year's Encumbrance	3,195	618	2,577
County Vehicle	2,200	1,380	820
Jail	7,613	7,603	10
Farm	3,403	3,402	1
Prior Year's Encumbrance	10,000	6,220	3,780
Court House Rental Space	7,047	6,590	457
Window Replacement	1	-	1
Total Capital Outlay	<u>\$253,423</u>	<u>\$189,721</u>	<u>\$63,702</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
GENERAL FUND - OPERATING TRANSFERS IN/OUT  
SCHEDULE OF OTHER FINANCING SOURCES (USES) COMPARED TO BUDGET (NON-GAAP BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Adopted Budget	Prior Year's Encumbrances	Budgeted From Available Surplus	Approved Transfers	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Operating Transfers In</b>							
From Enterprise Fund:							
Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$235,794	\$235,794
Total Operating Transfers In	-	-	-	-	-	235,794	235,794
<b>Operating Transfers (Out)</b>							
To Special Revenues:							
Victim/Witness Grant	(24,722)	-	-	-	(24,722)	(17,881)	6,841
Drug Grants-Corrections	(8,374)	-	-	-	(8,374)	(7,798)	576
To Capital Projects:							
Farm Capital Reserve	-	-	(30,325)	-	(30,325)	(30,325)	-
Dispatch Capital Reserve	(6,500)	-	(6,500)	-	(13,000)	(13,000)	-
To Enterprise Funds:							
Dispatch County Nursing Home	(1,080,847)	(39,988)	-	(61,624)	(1,182,459)	-	1,182,459
Grafton County Nursing Home	(1,120,443)	(39,988)	(36,825)	(61,624)	(1,258,880)	(69,004)	1,189,876
Total Operating Transfers (Out)	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(\$1,120,443)	(\$39,988)	(\$36,825)	(\$61,624)	(\$1,258,880)	\$166,790	\$1,425,670

COUNTY OF GRAFTON, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1997

	Victim Witness Assistance Grant	Drug Grants- Corrections	CDBG Grants	Sheriff Law Enforcement Grant	Total
<b>ASSETS</b>					
Cash	\$ -	\$ -	\$ -	\$7,569	\$7,569
Due From Other Governments	3,652	5,811	8,069	-	17,532
<b>TOTAL ASSETS</b>	<u>\$3,652</u>	<u>\$5,811</u>	<u>\$8,069</u>	<u>\$7,569</u>	<u>\$25,101</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Due to Other Funds:					
To General Fund	\$3,652	\$5,811	\$8,069	\$ -	\$17,532
Total Liabilities	<u>3,652</u>	<u>5,811</u>	<u>8,069</u>	<u>-</u>	<u>17,532</u>
Fund Balances					
Designated for Specific Purposes				7,569	7,569
Total Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,569</u>	<u>7,569</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$3,652</u>	<u>\$5,811</u>	<u>\$8,069</u>	<u>\$7,569</u>	<u>\$25,101</u>



COUNTY OF GRAFTON, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Victim Witness Assistance Grant	Drug Grants- Corrections	CDBG Grants	Sheriff Law Enforcement Grant	Total
<b>Revenues</b>					
Intergovernmental	\$22,000	\$20,317	\$13,095	\$10,217	\$65,629
Interest	-	-	-	62	62
Total Revenues	\$22,000	\$20,317	\$13,095	\$10,279	\$65,691
<b>Expenditures</b>					
General Government:					
Jail	39,881	-	13,095	2,710	55,686
Total Expenditures	39,881	28,115	13,095	2,710	83,801
Excess (Deficiency) of Revenues Over Expenditures	(17,881)	(7,798)	-	7,569	(18,110)
Other Financing Sources (Uses)					
Operating Transfers In:					
From General Fund	17,881	7,798	-	-	25,679
Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)	-	-	-	7,569	7,569
Fund Balances, Beginning of Year	-	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$7,569	\$7,569

COUNTY OF GRAFTON, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
VICTIM WITNESS ASSISTANCE GRANT  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$22,000	\$22,000	\$ -
<u>Expenditures</u>			
General Government	46,722	39,881	6,841
Excess (Deficiency) of Revenues Over Expenditures	(24,722)	(17,881)	6,841
<u>Other Financing Sources (Uses)</u>			
Operating Transfers In:			
From General Fund	24,722	17,881	(6,841)
Total Other Financing Sources (Uses)	24,722	17,881	(6,841)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule B-4

COUNTY OF GRAFTON, NEW HAMPSHIRE  
SPECIAL REVENUE FUNDS  
DRUG GRANTS-CORRECTIONS  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Intergovernmental:			
State of New Hampshire	\$25,119	\$20,317	(\$4,802)
<u>Expenditures</u>			
General Government	33,493	28,115	5,378
Excess (Deficiency) of Revenues Over Expenditures	(8,374)	(7,798)	(576)
<u>Other Financing Sources (Uses)</u>			
Operating Transfers in:			
From General Fund	8,374	7,798	576
Total Other Financing Sources (Uses)	8,374	7,798	576
Excess (Deficiency) of Revenues and Expenditures Over Other Financing Sources (Uses)	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 CAPITAL PROJECTS FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 1997

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
<u>ASSETS</u>				
Temporary Investments	\$227,091	\$10,417	\$13,692	\$251,200
Due from Other Funds:				
From General Fund	-	30,325	-	30,325
TOTAL ASSETS	<u>\$227,091</u>	<u>\$40,742</u>	<u>\$13,692</u>	<u>\$281,525</u>
<u>FUND BALANCE</u>				
Reserved for Specific Capital Projects	227,091	40,742	13,692	281,525
TOTAL FUND BALANCE	<u>\$227,091</u>	<u>\$40,742</u>	<u>\$13,692</u>	<u>\$281,525</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Capital Reserve Nursing Home	Capital Reserve Farm	Capital Reserve Dispatch	Totals
<b>Revenues</b>				
Interest	\$13,232	\$527	\$692	\$14,451
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	13,232	527	692	14,451
<b>Other Financing Sources (Uses)</b>				
Operating Transfers In:				
From General Fund	-	30,325	13,000	43,325
Operating Transfers (Out):				
To Nursing Home	(681)	-	-	(681)
Total Other Financing Sources (Uses)	(681)	30,325	13,000	42,644
<b>Excess (Deficiency) of Revenues Over Expenditures and Other Financing Sources (Uses)</b>	12,551	30,852	13,692	57,095
<b>Fund Balance, Beginning of Year</b>	214,540	9,890	-	224,430
<b>Fund Balance, End of Year</b>	\$227,091	\$40,742	\$13,692	\$281,525



Schedule D-1

COUNTY OF GRAFTON, NEW HAMPSHIRE  
GRAFTON COUNTY HOME - ENTERPRISE FUND  
SCHEDULE OF OPERATING REVENUES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

Revenues

Charges for Services	
Room/Board from Social Security, Retirement and State	\$4,467,378
Room/Board from County	-
Private Patients	781,609
Medicaid Proportionate Share	1,290,138
Total Charges for Services	<u>6,539,125</u>
Other Revenue:	
Jail	5,509
Miscellaneous	509
Total Operating Revenues	<u>\$6,545,143</u>

## Schedule D-2

COUNTY OF GRAFTON, NEW HAMPSHIRE  
 GRAFTON COUNTY HOME - ENTERPRISE FUND  
 SCHEDULE OF GENERAL OPERATING EXPENSES AND COST PER PATIENT DAY  
 FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Amount	Cost Per Patient Day*	Prior Year's Cost Per Patient Day
<u>General Operating Expenses</u>			
Administrative	\$526,889	\$11.76	\$10.81
Dietary	725,422	16.19	15.05
Nursing Service	3,546,070	79.13	68.94
Physical Therapy	84,101	1.88	-
Restorative Services OT	161,592	3.61	2.78
Plant Maintenance	364,113	8.13	7.68
Laundry and Linen	165,247	3.69	3.33
Housekeeping	446,776	9.97	9.47
Pharmacy and Medical Director	29,368	0.66	0.58
Contract Services	40,976	0.91	1.01
Special Services	77,536	1.73	1.71
Increase (Decrease) in Vacation/Sick Leave	61,120	1.36	4.12
 Total General Operating Expenses	 <u>\$6,229,210</u>	 139.00	 <u>\$125.48</u>
 Prior Year's Cost		 <u>(125.48)</u>	
 Increase (Decrease) Over Prior Year		 <u>\$13.52</u>	

\* Patient Days = 44,813    Patient Days Prior Year = 44,680

*Budget Note: Nursing Home budget is based upon the modified accrual basis of accounting. As an Enterprise Fund, the Home uses the accrual basis of accounting. Budgetary comparisons are neither required by GAAFR nor considered useful under the circumstances. See Schedule F-2 for adjustments to budgetary basis.*

COUNTY OF GRAFTON, NEW HAMPSHIRE  
ALL AGENCY FUNDS  
COMBINING BALANCE SHEET  
JUNE 30 1997

## ASSETS

	Patient Funds	Register Of Deeds	Sheriff's Department	Deferred Compensation Plan	Jail Canteen Fund	Inmate Fund	Total
Cash	\$68,032	\$293,295	\$25,564	\$ -	\$10,813	\$1,032	\$398,736
Investments	-	-	-	671,447	-	-	671,447
TOTAL ASSETS	<u>\$68,032</u>	<u>\$293,295</u>	<u>\$25,564</u>	<u>\$671,447</u>	<u>\$10,813</u>	<u>\$1,032</u>	<u>\$1,070,183</u>

## LIABILITIES AND FUND BALANCE

Liabilities							
Due to Other Governments	\$ -	\$238,855	\$10,564	\$ -	\$ -	\$ -	\$249,419
Due to Other Funds:							
To General Fund	55	54,440	15,000	-	-	-	69,495
Due to Specific Individuals	67,977	-	-	671,447	10,813	1,032	751,269
TOTAL LIABILITIES AND FUND BALANCE	<u>\$68,032</u>	<u>\$293,295</u>	<u>\$25,564</u>	<u>\$671,447</u>	<u>\$10,813</u>	<u>\$1,032</u>	<u>\$1,070,183</u>

COUNTY OF GRAFTON, NEW HAMPSHIRE  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
<b><u>PATIENT FUNDS</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$56,185	\$119,711	\$107,864	\$68,032
<b><u>LIABILITIES</u></b>				
Due to Specific Individuals:				
Due to Patients	\$56,185	\$119,711	\$107,864	\$68,032
<b><u>REGISTER OF DEEDS</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$238,610	\$2,737,870	\$2,683,185	\$293,295
<b><u>LIABILITIES</u></b>				
Due to Other Governments:				
Due to State of New Hampshire	\$191,376	\$238,855	\$191,376	\$238,855
Due to Other Funds:				
Due to General Fund	47,234	54,440	47,234	54,440
TOTAL LIABILITIES	\$238,610	\$293,295	\$238,610	\$293,295
<b><u>SHERIFF'S DEPARTMENT</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$10,854	\$159,121	\$144,411	\$25,564
<b><u>LIABILITIES</u></b>				
Due to Other Funds:				
Due to General Fund	\$ -	\$15,000	\$ -	\$15,000
Due to Specific Individuals	10,854	144,121	144,411	10,564
TOTAL LIABILITIES	\$10,854	\$159,121	\$144,411	\$25,564
<b><u>DEFERRED COMPENSATION PLAN</u></b>				
<b><u>ASSETS</u></b>				
Investments	\$547,820	\$152,632	\$29,005	\$671,447
<b><u>LIABILITIES</u></b>				
Due to Specific Individuals:				
Due to Employees	\$547,820	\$152,632	\$29,005	\$671,447
<b><u>JAIL CANTREN FUND</u></b>				
<b><u>ASSETS</u></b>				
Cash	\$14,079	\$26,344	\$29,610	\$10,813
<b><u>LIABILITIES</u></b>				
Due to Specific Individuals:				
Due to Inmates	\$14,079	\$26,344	\$29,610	\$10,813

(Continued)

COUNTY OF GRAFTON, NEW HAMPSHIRE  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
<b>JAIL INMATES' ACCOUNT</b>				
<b>ASSETS</b>				
Cash	\$1,509	\$134,019	\$134,496	\$1,032
<b>LIABILITIES</b>				
Due to Specific Individuals:				
Due to Inmates	\$1,509	\$134,019	\$134,496	\$1,032
<b>TOTAL</b>				
<b>ASSETS</b>				
Cash	\$321,237	\$3,177,065	\$3,099,566	\$398,736
Investments	547,820	152,632	29,005	671,447
TOTAL ASSETS	\$869,057	\$3,329,697	\$3,128,571	\$1,070,183
<b>LIABILITIES</b>				
Due to Other Governments:				
Due to State of New Hampshire	\$191,376	\$238,855	\$191,376	\$238,855
Due to Other Funds:				
Due to General Fund	47,234	69,440	47,234	69,440
Due to Specific Individuals:				
Due to Patients	56,185	119,711	107,864	68,032
Due to Specific Individuals	10,854	144,121	144,411	10,564
Due to Employees	547,820	152,632	29,005	671,447
Due to Inmates	15,588	160,363	164,106	11,845
TOTAL LIABILITIES	\$869,057	\$885,122	\$683,996	\$1,070,183



COUNTY OF GRAFTON, NEW HAMPSHIRE  
SCHEDULE OF ACTUAL REVENUES AND EXPENDITURES/EXPENSES  
COMPARED TO LEGALLY ADOPTED BUDGET (NON-GAAP BASIS)\*  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Budget as Originally Adopted	Prior Year's Encumbrances Added to Budget	Budgeted From Available Surplus	Approved Transfers	Amended Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>							
General Fund (Schedule A-1)	\$9,952,662	\$ -	\$ -	\$ -	\$9,952,662	\$10,076,521	\$123,859
Grafton County Nursing Home (Schedule F-2)	5,236,864	-	-	-	5,236,864	6,545,143	1,308,279
Transfers from Capital Reserves	-	-	-	-	-	862	862
Victim/Witness and Drug Grants	47,119	-	-	-	47,119	42,137	(4,982)
	15,236,645	-	-	-	15,236,645	16,664,663	1,428,018
<b>Expenditures/Expenses</b>							
<b>Expenditures</b>							
General Fund:							
General Government (Schedule A-2)	7,753,666	85,224	-	(63,033)	7,775,857	7,531,549	244,308
Victim/Witness and Drug Grants	80,215	-	-	-	80,215	67,996	12,219
Jail	1,491,742	-	-	1,109	1,492,851	1,444,435	48,416
Farm	292,840	2,500	-	597	295,937	295,713	224
Capital Outlay	208,392	45,328	-	(297)	253,423	189,721	63,702
Transfers to Capital Reserves	6,500	-	36,825	-	43,325	43,325	-
Debt Service:							
Principal - General Fund	75,000	-	-	-	75,000	75,000	-
Interest - General Fund	38,944	-	-	-	38,944	38,944	-
Total Expenditures	9,947,299	133,052	36,825	(61,624)	10,055,552	9,686,683	368,869
Expenses							
Grafton County Home (Schedule F-2)	6,289,346	68,353	-	61,624	6,419,323	(17,881)	109,292
Total Expenditures/Expenses	16,236,645	201,405	36,825	-	16,474,875	15,996,714	478,161
Excess (Deficiency) of Revenues Over Expenditures/Expenses (Budgetary Basis)	(\$1,000,000)	(\$201,405)	(\$36,825)	\$ -	(\$1,238,230)	\$667,949	\$1,906,179

\* The County legally adopts one budget for all funds which differs from generally accepted accounting principles (GAAP).

\*\* \$1,000,000 was appropriated from the General Fund Undesignated Unreserved Fund Balance of July 1, 1996 to reduce the amount to be raised by taxation in 1996-97, \$201,405 of appropriation carryovers from the prior year and \$36,825 was voted from available surplus to be transferred to the Capital Reserve funds.

COUNTY OF GRAFTON, NEW HAMPSHIRE  
ENTERPRISE FUND - GRAFTON COUNTY HOME  
SCHEDULE OF EXPENSES COMPARED TO BUDGET  
(NON-GRAP BUDGETARY BASIS)  
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

	Actual	Adjustments to Budgetary Basis **	Adjustments to Budgetary Basis **	Actual on Budgetary Basis*	Budget	Variance Favorable (Unfavorable)
<b>Operating Revenues</b>						
Charges for Services	\$6,539,125	\$ -	\$ -	\$6,539,125	\$5,231,180	\$1,307,945
Other	6,018	-	-	6,018	5,684	334
Total Operating Revenues	6,545,143	-	-	6,545,143	5,236,864	1,308,279
<b>Operating Expenses</b>						
General Operating:						
Administrative	526,889 (1)	61,720	-	588,609	640,090	51,481
Dietary	725,422 (1)	3,787	-	729,209	761,333	32,124
Nursing Services	3,546,070 (1)	24,374	-	3,570,444	3,588,453	18,009
Physical Therapy	84,101	-	-	84,101	90,800	6,699
Restorative Services - OT	161,592	-	-	161,592	165,685	4,093
Plant Maintenance	364,113	-	-	364,113	370,471	6,358
Laundry	165,247 (1)	3,220	-	168,467	173,091	4,624
Housekeeping	146,776 (1)	1,874	-	148,650	469,542	20,892
Pharmacy and Medical Director	29,368	-	-	29,368	31,653	2,285
Contract Services	40,976	-	-	40,976	46,246	5,270
Special Services	77,536	-	-	77,536	81,959	4,423
Increase (Decrease) in Vacation and Sick Leave	61,120	-	(3)	(4,154)	-	(46,966)
Total General Operating Expenses	6,229,210	94,975	(14,154)	6,310,031	6,419,323	109,292
Depreciation	95,931 (2)	(95,931)	-	-	-	-
Total Operating Expenses	6,325,141	(956)	(14,154)	6,310,031	6,419,323	109,292
Operating Income (Loss)	220,002	956	14,154	235,112	(1,182,459)	1,417,571
<b>Operating Transfers In (Out)</b>						
Operating Transfer In from Capital Reserves	682	-	-	682	-	682
Operating Transfer In (Out) to General Fund	(235,794)	-	-	(235,794)	1,182,459	(1,418,253)
Net Income (Loss)	(\$15,110)	\$956	\$14,154	\$ -	\$ -	\$ -

\* Spending measurement focus using modified accrual basis of accounting.

\*\* Adjustments are to (1) expense assets previously capitalized (\$94,974), (2) remove depreciation expense (\$95,931) and (3) remove long-term sick pay (\$14,154).









